Previous references.

1893.

~~191~~ .

(Sep. Rev.)

File No. 11 of 93 -

Serial Nos. 1 – 16.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 16

Major

~~Part~~ B. for December 1893.

SUBJECT

Claim by the Bangalore Municipality for the Foreign Liquor License fees.

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1. From — The Excise Comrs. No 1232/149 dt. 3/4 Oct 1893.
Dy No 4737/R 1115. Submits for information copy of Correspondence between his office and the Dy Comrs Bangalore District, re the claim advanced by the Bangalore Municipality, to the license fees payable to the State under the Foreign Liquor Rules.

2. To. The Excise Comrs. No 22722/R 2411 dt. 21.6.94.
Calls for Report if the Two Items of (1) License fees, and (2) Registration fees on Foreign liquors have been realised and seperately credited to the Provincial and Municipal Revenues from the outset.

G. R. S. 58

GPB—4,000—4-7-11

3

5. From. The Excise Commr. No 4220/414 dt. 28 June 1894.

By No 19168/2 3994. Reports that the Licence fees were not forwarded seperately to the State Rev. before the introduction of the Excise Act and the rules thereunder.

4. To. The Excise Commr. No 3896/2 117 dt. 23.10.95.

Requests that the information required should be obtained from the Dy Commr and Sub-mitted to this office

5. To The First Asst Resident No 3891/2 121 dt - 23.10.95.

Requests to be furnished with ~~certain~~ Copies of certain papers transferred to the Residency at the Rendrain.

6. From. The D. A. Resident No 5022 dt - 17.12.95.

By No 4748/2 3940 Forwards copies of certain papers called for above

7. From. The D. A. Resident No 73. dt. 9.1.96

Forwards copies of certain papers called for

8. To. The Excise Commr, No 6567/2 204. dt. 23.1.96.

Forwards for perusal and return Copies of certain papers.

9. From. The Excise Commr, No 5335/625 dt. 25.6.96

By No 9717/2 7627 Forwards copy of Communication from the D.C Bangalore Distt and States that license fees levied from Foreign Legion Shops, have to be credited to the Excise Revenue i.e that of the Regimental to the Municipality.

10. To - The Excise Commr No 371/R-253-94 dt. 7-7-96.

Requests the return of papers forwarded with this office No 6567/2 204 dt - 23-1.96.

11. From. The Excise Commr No 342/37 dt - 15.7.96.

435/2 440 Returns the papers called for above.

12 To. The President, Municipal Commission.

No 4523/R-753-94 dt - 20-11.96.

Requests Submission of certain information and of answers to certain questions

For order

~~CHIEF~~ SECRETARY'S OFFICE.

REVENUE BRANCH.

Excise

OFFICE NOTE.

SUBJECT.

Claim of the Bangalore City Municipality to the Foreign Liquor License fees now credited to Government under Rule V of Notification of Government No. 6 ~~2~~ 31 dated 9th May ~~1891~~ 1889

LAST REFERENCE.

Letter No. 5260/380 dated 20th ~~April~~ April 1897 from ~~the Excise Commissioner~~ in Mysore.

In August 1872, the President, Municipal Commission, having applied for authority under Section 34 of the ~~Municipal~~ Municipal Regulations to impose a tax on the sale of spirituous and intoxicating liquors within Municipal limits as defined

in Section 8 and Schedule CII of the appendix of the Municipal Regulations, the Chief Commissioner solicited the sanction of the Government of India "to the transfer to the Municipal Board with effect from 1st April 1872 of the License fees on the retail sale of spirits and intoxicating liquors within Municipal limits heretofore and at present levied as part of the

No 5910/236 dy 9th March 1872
Enclosure to Excise Commr's
No 2362-G. 15-7-96.

public revenue".

2. From para 6 of letter ⊕ No. 788/R.32 dated 20th May 1872 from the officiating Secretary to the Chief Commissioner of Mysore to the Secretary to the Government of India, it appears that what was credited to the General Revenues of the State prior to its transfer to the Municipality, was the fee levied on sales of spirits supplied from the Government Distillery styled "Suddur Distillery".

"The existing system and arrangements under

Extract of para 6.

• please see extract below

⊕ Copy obtained from the Residency put up.

Enclosure to Excise Comm's No. 342 dated 13-7-96. Enclosure to Serial No: (21) on K.F. 530/94.

(D)

"which the licenses are
"issued and fees levied
"date from 1864 when
"they were adopted under
"the orders of the then
"Commissioner."

"The Cantonment Licenses
"are issued and the fees
"levied under those
"orders by the Canton-
"ment Magistrate, while
"those for the town
"are similarly controlled
"by the Local Revenue
"authorities. The rate
"of fees levied is Rs: 2
"per mensem per shop
"on Wholesale licenses,
"and from Rs: 15/- to Rs: 25/-
"per mensem per shop

"on retail licenses. The
"shops are supplied with
"spirit from the Govt
"Suddar Distillery where
"the prescribed still
"Head duty is levied
thereon".

3. In para 9 of the Proceedings of the Chief Commissioner No. 4887*/R.51 dated 16th August 1877 introducing an improved Excise system for the manufacture and sale of arrack, it is said that if, by reducing the number of retail arrack shops in Bangalore Pété from 35 to 25 and

* Paper No. 1 of file No. 256 of 1893. Linked file.

(2)

raising the license fee on each shop from As:15 to 20 per mensem, "the municipal revenue suffers seriously, it would be practicable to fix on a sum which the Government will guarantee to the Municipality to whom the license fees are now payable".

4. In para 9 of the Dewan's Memorandum† dated 20th December 1886 containing orders for the abolition of the Distillery at Shimoga and for inviting tenders for the exclusive privilege

† Paper No: 20 of file No: 256 of 1893. Linked file.

of the manufacture
and wholesale vend
of arrack throughout
the Province, it is said
that "from retail
shops in the city
and in the Civil and
Military Station, a licens
fee of Rs:15 per month
per shop as well as
a fee of 4 annas per
gallon on sales in
excess of 60 and 55
gallons per mensem
respectively, is levied
and credited to the
Municipalities of those
places and that this
arrangement will con-
tinue".

In

5. In clause[7] (b) of Condition I contained in Notification No. 185 dated 24th January 1888, laying down Rules for the exercise of proper check over consignments of liquor sent from the Government Distillery to wholesale depôts, it is directed that "the Municipal Boards of the Bangalore city and the Civil and the Military Station will continue to levy such rates of license fees and such charge on account of excess sales as may, from

7. page 43 of the Excise Manual of 1890

from time to time,
be fixed by Government.
These facts shew that
what was transferred
to the Municipality
was the License fees
on arrack shops, though the
definition as to what
constitutes the License
fees is not given
anywhere.
6. Such being the case,
the point for considera-
tion is whether the
Municipality was in
receipt of the Foreign
Liquor License fees which it now claims up
to 9th May 1889, on which
date the Notification
No. 31 was issued pre-
scribing rules for the

+ paper No. 6 of file No. 53
of 1894-95

grant of Foreign Liquor Licenses. The Deputy Commissioner states that there seems, however, to be little doubt that the item of general revenue transferred to the Bangalore Municipality in 1872 was the license fees on foreign liquor shops within Municipal limits; that in Govt. order No. $\frac{919-22}{67}$ of 26th May 1883 reference is made to it; that the city Municipal Board was receiving the license fees up to the year 1889 when, by Government Notification

⊕ Encl: to Ex: Comm's No. $\frac{5335}{625}$ dated 26-6-96.

(6) on P.T. 53 of 9th-

(1)

No. 31 dated 9th May 1889,

a new scale of fees

was prescribed under

the Excise Act to the

credit of the general

revenues and the

Municipality was

authorized to levy a

fee for certificates of

registration in the

nature of a professional

tax for liquor shops

within Municipal

limits; that the

Municipal Board now

claims the license

fees which were trans-

ferred to the Board

in 1872 but which it

ceased to receive from

1889; that the Munici-
-cipality was not
receiving the regis-
-tration fees before 1889;
and that it would
therefore appear that
the Municipality has
been duly compensated
for the loss of the license
fees, for the license fees
amounted to Rs: 325/-
while the Municipality
receives Rs: 324 for Regis-
-tration fees".

7. The fact that, up
to the issue of the
Notification of May
1889, the Municipality
was not in receipt
of the Registration fee
which, it was afterwards,

authorized to levy instead of the Foreign Liquor License fees, is not borne out by any order of Govern-ment. On the other hand, letter No. 563 dated 27th February 1880 from the Deputy Commissioner, Bangalore District and the Chief Commissioner's order No. 4728-37/849 dated 16th November 1880, thereon, show that the fee therein referred to was the Registration fee leviable under Section 58 of the Munici-pal Regulations in respect of Foreign liquor

⊕ papers No. (4a) & (4) on R.7. 53 of 94.

O 1

Certified ⊕ on R.7. 53 of 94.

P 1

shops & not License fee as now alleged
~~maintained~~ by the Board

8. The Secretary having felt some doubts in connection with this case, made enquiries on certain points which not having been satisfactorily answered by the Excise Commissioner and the Deputy Commissioner, Bangalore District, were referred to the President, City Municipal Board, for the required information. The Secretary's queries and the replies of the Collector, City Municipal Jaico received with President's letter —

(27) on N.F. 53 of 94-

No. 181 dated 6th February 1897 are shewn below in juxta position with the additional information called for by the office.

Note. The Collectors replies are confined to Foreign liquor.

Queries	Answers
I. What was it that was being credited to the General Revenues in the year 1872, and that was in that year transferred to the Board? How was the order passed in that year given effect to? In other words what was the item which thereafter the Board was enjoying instead of Government?	I. It was the License fees for the vend of Foreign Liquor Spirits or Fermented liquor that was being credited to the General Revenue in the year 1872 and it was the same item that was transferred to the Board in the said year under orders of the Government of India quoted in the Memo under reply: Instead of Govt. the Board was enjoying the aforesaid fees from the year 1872.

II(a) In the order of 1883 it is said that the Board was receiving the Revenue from Liquor Licenses. What was it that the Board was thus receiving? It was apparently the Item transferred to it from the General Revenues in the year 1872.

(a) Yes. It was the Item of Foreign Liquor License fees that was transferred to the Board in the year 1872.

(b) Was the Government receiving any thing in addition to what the Board was in receipt of?

(b) No. Government was receiving nothing in addition to what the Board was in receipt of.

III(a) In 1889 a scale of fees was laid down under the Excise Act. Was this a new levy altogether or was it merely an affirmation or modification of fees already in vogue?

III(a) This scale of fees was not altogether a new levy. It was the License fees that were already in vogue, but with some modification as shewn below. And

If the latter, who was in receipt of those fees till then, the Board or the Government?

the Board was receiving the fees till the year 1889.

	The fees the Board enjoyed till 1883	As now by Government
Wholesale-	Rs: 50/—	Rs: 25/-
Retail License-	" —	Rs: 50/-
Refreshment Room	Rs: 50/- —	Rs: 25/-
Hotel License*	Rs: 50/- —	Rs: 25/-

* Hotel Licenses issued subsequent to 1872.

(b) Were those fees the same as the Item transferred to the Board in 1872 and of which the Board had been in enjoyment in 1883, if so, did the Board continue to enjoy it till 1889?

(b) Yes. These fees were the same as the Items as those transferred to the Board in 1872 and which the Board had been in enjoyment in 1883 and continued to enjoy till 1889.

(4a) of R7-5-7-96

IV. In letter No. 563 dated 27th February 1880 from the Deputy Commissioner, reference has been made to a levy of Rs: 50/- per annum

IV. The proposed Registration fee was not then brought into force and no additional fee was then levied either by the Board

under Schedule C II Class 2 of the Municipal Regulations and an opinion expressed in favor of the enhancement of the rate. In addition to this levy was any fee being levied at that time either by Government or the Board?	or Government.

N.B There is no dispute about the License fees of arrack shops. The Municipality continues to enjoy the same. The question now is that the Foreign Liquor License fees which were transferred to the Municipality by Govt in 1872 were taken back by Government which the Board is reclaiming. Hence the answers are confined to the above.

Office note. The Collector of Municipal taxes is not perhaps aware that what the Municipality enjoyed from Foreign Liquor Shops is the Registration fee as stated in the Bangalore Dy Commrs letter Serial No (4) though no distinction was made between the two in the accounts.

Queries	Answers.
V. When was the maximum on which surcharge was leviable, changed from 60 to 55?	V. The maximum of surcharge was changed from 60 to 55 in the year 1892.
VI. In what year did the levy on excess sales begin?	VI. In the year 1872 ?
VII Was the surcharge also transferred to the Municipality in 1872? When did the Municipality begin to levy fees on excess sales?	VII Yes. From the above year.
VIII. What did the Municipality levy soonafter the transfer? Whether Registration fees or License fees? If the latter, for how many years were the receipts shewn	VIII Soon after the transfer the Municipality levied License fees but not Registration fees. For a period of 18 years the receipts under the above head were shewn

as license fees and for how many years as Registration fees?

IX What were the items constituting Foreign Liquor License fees, that were being credited to the Municipality prior to 1889? What were the changes in the levy on Foreign Liquor shops that resulted by the order of 1892? Did the Municipality get any new item? or was any old item taken back from it?

E Were the Wholesale License fees credited to Municipality before the order of 1889? both as regards Arrack and Foreign Liquor

as license fees and for a period of 6 years as Registration fees.

IX Fees from Licensees for

(1) Wholesale Liquor Shops

(2) Refreshment Rooms

(3) Hotel Licensees.

Vide scale of fees entered against Query No. III. They were the only charges.

E Yes.

9. The above replies of the Collector having been sent to the Excise Commissioner for verification by the Deputy Commissioner and for such remarks as the former might wish to offer, the Excise Commissioner submits† that what the Collector says in N. B at the foot of the statement — (Written in red ink) is incorrect in as much as ~~that~~ under the provisions of the Arrack Rules, the fees payable on the Licenses and which are now determined by the

†No. 260/380 dy 20-4-97 from the Ex: Comr - N... under correspondence

(48)

results of the auction sales of separate shops and Vend Farms, are duly credited to Excise Revenue, only the Registration fees under the Municipal Regulation and surcharge being payable to the Municipality under Condition VI of Arrack License "D," and that the Registration fee under the Municipal Regulation having taken the place of the License fee which had been transferred to the Municipality in 1872, the Municipality cannot claim the License

Copy [illegible] - Vide page 36 -

(S)

fees levied under the Excise Act, and which properly belong to Excise Revenue, and endorses the Deputy Commissioner's opinion that the fees levied on the licenses granted for the sale of Foreign liquors under the provisions of the Excise Act, constitute a distinct item of General Revenue.

10. Under all the circumstances of the case, it is evident that what the Municipality was enjoying from the Foreign Liquor Shops upto 1869 was the Registra-

fee under Sections 58 and 59 of the Municipal Regulations (please see para 5 of the Deputy Commissioner, Mr. Ricketts' letter No. 563 9 27th February 1880 - Serial No. 4a) and not license fee which was newly imposed under Govt. Notification No. 31 dated 9th May 1889 relating to the grant of licenses for the vend of Foreign Spirits &c. The Municipality does not, therefore, appear to be entitled to this item of Excise Revenue.

(4a)

(7)

Submitted for orders.

15/5/97

I am of the same opinion.

(7) on p. 53 of file.

separate and distinct fee from the fees leviable under the Mal Reps, was at all levied and credited to Govt prior to 1909. On the contrary the existence of, or any intention to impose, such a tax is expressly disclaimed in para 5 of the chief Commrs Letter of the 20 May 1872 quoted above.

Under the Rules of 9 May 1909 it is that we see for the first time two separate levies imposed on the sale of foreign liquor; a license fee (in the correct sense of the word) being ordered to be received by the Excise on behalf of Govt in addition to a fee for the certificate of registration. The language of the Note to Rule V shows that the latter, the Reg fee, was not created by the Rules referred to, but was an antecedent tax payable to the Mch under S. 50 of the M! Reps.

The analogy of the Arrack also points to the same conclusion. On this kind of liquor also, the Govt which is in this case, fetches its share of revenue, determined by the duty paid at the Distillery and the results of auction sales; the Municipal share is the registration fee and the Surcharge. As regards foreign liquor, as no surcharge is leviable, the Mch must be content with the Reg fee; and the Govt. fetches the

licence fees.

Subd to Secy.

21/5/97.

I agree – The Board's claim to recover must be upheld.

Subd 2-3 Dec 4

29/5/97

Secy. Same letter accordingly and upheld to Board as to same

2/6/97

Subd to Secy with a draft

4/6/97.

REVENUE.

NOTIFICATION.

CAMP No. 371 Ex., DATED 12TH MARCH 1897.

The following amended Rules, framed by the Government of Mysore under the provisions of the Excise Act XXII of 1881 as amended by Act VI of 1885, and extended to Mysore by Regulation III of 1885, are hereby published for general information and guidance in lieu of all existing rules relating to the subjects herein dealt with :—

PRELIMINARY.

These Rules are divided into three parts, namely—

PART I.—The manufacture of arrack and other country spirits, and management and supervision of the Distillery and Bonded Depôts ;

PART II.—The grant of "Vend Farms" and "Separate Shops

The sale and transport of arrack and other country spirits, and issue of licenses and passes ; and

PART III.—Miscellaneous.

PART I.

THE MANUFACTURE OF ARRACK AND OTHER COUNTRY SPIRITS, AND MANAGEMENT AND SUPERVISION OF THE DISTILLERY AND BONDED DEPÔTS.

I. The exclusive privilege of the manufacture of arrack and other country spirits shall be disposed of, from time to time, in such manner and for such fixed period as the Government may direct and appoint in that behalf.

II. The person to whom this privilege may be granted (called the Manufacturer), shall exercise the same in strict accordance with the Excise Law and Rules thereunder passed by Government, which may be in force for the time being, and subject specially to the following conditions :—

1. The privilege granted to the Manufacturer shall not include the manufacture or sale of toddy, of "foreign spirits" and foreign fermented liquors" within the meaning of clause (*a*) of Rule I in Government Notification No. 31, dated the 9th May 1889 and as amended in Government Notification No. 4, dated the 3rd April 1891, or of country beer.

2. The Manufacturer shall manufacture arrack and other country spirits within the enclosure of the Government Distillery near Bangalore, or at such other place as may be approved by the Government. For the use of the Distillery building near Bangalore and the arrangements existing in connection with the water-supply, the Manufacturer shall pay such rent as may be fixed by Government.

3. The rate of price at which the Manufacturer shall supply arrack to the Government, and to separate shop-keepers and renters of Vend Farms in defined tracts shall be fixed for 20° under-proof ; for other single-distilled spirits of greater or less strength than 20° under-proof which may be specially manufactured and issued, under rules sanctioned by the Government, the price shall be calculated proportionately upon the price for 20° under-proof, in accordance with Casella's rules. But for double-distilled country spirits and other special liquors of whatever strength manufactured and issued with the approval of Government, the Manufacturer, as well as the person entitled to vend the same, shall be at liberty to fix his own prices.

4. The Manufacturer shall keep ordinarily the supply sufficient for a month's consumption, and never less than a minimum fixed by Government, in store at the Distillery. This minimum is fixed at 23,000 gallons of admissible spirit in terms of 20° under-proof, until further orders.

5. The Manufacturer will be allowed to purchase arrack and other country spirits from any Sugar Factory which may be established in Mysore, and which may be authorized by Government to distil arrack and other country spirits, the grant of the privilege of manufacture to the Manufacturer notwithstanding, the Government always retaining the power to authorize the distillation of arrack and other country spirits in any Sugar Factory. Should the Manufacturer himself establish a Sugar Factory and distil arrack and other country spirits therein with the permission of the Government, he will be bound to keep in stock at such factory, such quantities of arrack and other country spirits as may be fixed by Government.

6. In outlying tracts where, owing to small consumption or other causes, there is reason to suspect illicit distillation, Government shall be at liberty to establish out-stills, giving the manufacturer the first refusal of so doing.

7. The Government may allow the Manufacturer to manufacture Colombo or other kinds of arrack, subject to such conditions as to the mode of manufacture, payment of duty, the agency for sale, and other matters, as the Government may prescribe on the application of the Manufacturer.

8. The Manufacturer shall, upon receipt by him of price at the rates fixed by his contract, sell the arrack and other country spirits at the Government Distillery or other place where he may be allowed to manufacture. Such sales shall only be—

1st. for the supply of such Bonded Depôts as Government may, from time to time, establish and maintain;

2nd. to separate shop-keepers licensed to sell in the Civil and Military Station of Bangalore, in the Cities of Bangalore and Mysore and in other places to which the Separate Shop system may be extended;

3rd. to renters of Vend Farms to whom the Government may sell the right to vend arrack in defined tracts;

4th. to licensees for the wholesale and retail vend of "Foreign Spirits and Foreign Fermented Liquors," and for the sale of the same in Refreshment Rooms, and in Hotels and Boarding Houses.

III. The following rules shall regulate the relations of an in-coming Manufacturer to an out-going Manufacturer :—

1. The out-going Manufacturer shall give, and the in-coming Manufacturer shall take over, any arrack and other country spirits and special liquors not exceeding a month's supply which may remain as stock in hand on the last day of the expiring contract, the latter paying the former for the same such value as may be fixed by the Excise Commissioner.

2. Should the in-coming Manufacturer so require, by at least one week's previous notice in writing, the out-going Manufacturer shall cease preparing "wash" during the last month of the expiring contract, and vacate the buildings so as to admit of the in-coming Manufacturer commencing operations. Should no such notice be given, the out-going Manufacturer may continue distilling till the end of his contract, after which further distillation must cease.

3. The out-going Manufacturer shall sell, and the in-coming Manufacturer shall buy, allapparatus and stock and block belonging

to the out-going Manufacturer at the Government Central Distillery, Bangalore, for a fair and equitable price to be fixed by the Excise Commissioner, calculating the original cost and deducting therefrom depreciation for the period of user at such average rate as may be determined by Government, and of which timely notice will be given to the out-going Manufacturer and to all other persons concerned by a Notification to be duly published in that behalf.

4. Improvements of a permanent nature shall be retained and shall not be disturbed except with the approval of the Executive Engineer.

IV. The following rules shall regulate the management and supervision of the Distillery and the manufacture and storage of arrack and other country spirits and special liquors therein :—

1. The Distillery shall be opened at sun-rise and be closed at sun-set, except on Sundays and authorized holidays, when it will be closed. Under the special order of the Excise Commissioner, and on such conditions as he may prescribe, the Distillery may be worked during nights and on holidays to bring up stock or to meet urgent demand. The holidays herein referred to shall be such as may, from time to time, be prescribed by the Excise Commissioner.

2. The Distillery shall be open at all times for inspection by the officers of the Excise Department, or by any other officer appointed for the purpose. All locks of the Distillery shall be sealed after work is closed each day, and the keys delivered under seal to the officer in charge of the Distillery for safe custody.

3. No arrack shall be taken out of the Distillery until it has been measured or weighed and tested by an official of Government appointed for that purpose.

4. The Manufacturer shall promptly execute such repairs to the Distillery buildings and channels as may be pointed out by the Executive Engineer, provided the cost in the year does not exceed 50 rupees.

5. The spirits manufactured shall be of good quality. The articles used in distilling shall be approved by the senior officer in charge of the Distillery. No ingredients obnoxious to health shall be used in distilling, or put into the arrack or other country spirit or special liquor after it has been made. Standard saccharometers by Long and Dring and Fage, for determining the gravity of the "wash" in its several stages till distillation, shall be kept by the Manufacturer, and a true and correct record maintained for verification and check by the Excise officers. All "wash" shall be secured under lock and key and kept in closed rooms. All spirits shall be kept in a store-room which will be provided by Government for the purpose, and the key of which will be kept by the officer in charge.

6. The spirits manufactured shall not be adulterated or diluted. But distilled water may be used at the Distillery under the supervision of the senior officer in charge of the Distillery, for the purpose of reducing the strength of the same. And if clear and pure spring water be available, it may be used for such purpose in lieu of distilled water, with the previous sanction of the Excise Commissioner.

7. The measure to be used at the Distillery shall be the standard imperial gallon; and $\frac{1}{80}$ part thereof shall be equal to one "arrack dram" of 1,500 minims. These measures shall be passed and sealed by the Excise Department.

8. Casella's and Cartier's hydrometers shall be supplied to the Distillery at the expense of the Manufacturer.

9. No weak spirits below 60° under-proof by Casella's or below 15° by Cartier's hydrometer, or faints, or hot or warm spirits of higher temperature than 90° Fah., or spirits tainted with venom or verdigris, shall be admitted into stores or used for blending purposes.

10. Spirit in any way discolored or with a burnt or bad smell, as well as faints, shall be re-distilled.

11. In stills which have not been worked for more than three days, distillation of ordinary wash may be carried on, provided that the spirit, which runs from stills during the first three hours from the commencement of such distillation, be re-distilled.

12. The Manufacturer shall keep true and correct accounts, in the prescribed forms, of his receipts and disbursements, and of the quantity and strength of the spirits manufactured in, and issued from, the Distillery, and of all materials received and expended daily at the Distillery. The cash accounts of the Manufacturer shall be posted up daily, each item of purchase of stock being duly vouched; and an abstract of the cash accounts in the prescribed form shall be furnished monthly to the Excise Commissioner's Office, duly attested by the Manufacturer or his Agent. He shall produce all such accounts, whenever required to do so, for inspection by the Excise Commissioner or any other officer appointed for the purpose.

V. The following rules shall be observed with regard to the issue of arrack and other country spirits and special liquors from the Distillery :—

1. Arrack and other country spirits shall ordinarily be issued at a strength of 20° under-proof, except in special cases hereinafter mentioned.

2. Should a Foreign Liquor shop-keeper desire to have spirits at a higher strength than the above, the spirits so issued shall be double-distilled spirits, which shall not be of a greater strength than 10° under-proof. Such spirits shall be issued from the Distillery in two dozen quart bottles, four dozen pints, and so on for lower denominations of flasks, as for English and other Foreign spirits; the bottles shall be paid for by the shop-keeper and the spirits shall be issued in such bottles from the Distillery, with the seals and labels affixed on them by the senior officer in charge of the Distillery, and under cover of his passes. In cases in which breakage in transit may be apprehended, the senior officer will arrange for the bottling and sealing being done by Range Supervisors, to whom adequate supplies of such spirits may be sent in jars from the Distillery for the purpose.

3. The duty payable to Government for spirits supplied to foreign liquor shop-keepers shall be calculated proportionately on the rate prescribed per gallon of arrack 20° under-proof or at such other rate as may, from time to time, be fixed by Government. The accounts for such spirits shall be kept separately.

4. Should the aforesaid shop-keeper wish to have spirits of higher strength than 10° under-proof, he shall obtain therefor the special orders of the Deputy Commissioner of the District for which the spirits are intended. Under these special orders, such spirits shall be inserted in the shop-keeper's license, the fact being reported to the Excise Commissioner, for communication to the Distillery officer.

5. No arrack below 20° under-proof shall ordinarily be issued from the Distillery; but should there be a demand for arrack of lower strength than 20° under-proof, arrack at 30° under-proof may be specially issued from the Distillery, such arrack

being kept and accounted for separately both in the Distillery and in Bonded Depôts.

6. Old arrack (*i. e.*, arrack 10 days old or more than 10 days old,) shall, as a rule, be issued from the Distillery and shall be passed at 20° under-proof, for Depôts within 50 miles, and at 19·5° under-proof for Depots more than 50 miles, from the Distillery, and charged for at 20° under-proof. But when, owing to short stock or otherwise, such old arrack is not available and it is found necessary to issue fresh arrack, *i. e.*, arrack less than 10 days old, such fresh arrack shall be passed at 19·5° under-proof for Depôts within 50 miles and at 19° under-proof for Depots more than 50 miles, from the Distillery, and shall be charged for at 20° under-proof.

7. No arrack of 20° under-proof shall be removed from the Distillery in less quantity than two gallons.

8. The senior officer in charge of the Distillery, upon written application made to him for that purpose, may, with the permission of the Excise Commissioner, grant to respectable private individuals for *bonâ fide* private use, but not for sale, and to hospitals and museums and other public institutions, spirit of any strength manufactured at the Distillery, at proportionate rates of duty, in quantities of not less than one ordinary quart bottle, the price charged by the Manufacturer being paid to the Manufacturer, and duty to the senior officer in charge of the Distillery, who shall remit the duty to the Treasury without unnecessary delay. Provided, that no duty shall be charged in the case of spirits issued for the use of the Medical Department of the Mysore Government.

9. The Manufacturer may, with the permission of the Excise Commissioner, manufacture double-distilled country spirits of any strength, milk punch or any other special liquors, under the supervision of the Excise Officers, who will recover from the Manufacturer the duty on the spirit used for the preparation of milk punch or any other special liquors. Such spirits and special liquors, when duly bottled, sealed and labelled by the senior officer in charge of the Distillery at the Manufacturer's expense, may be sold direct from the Distillery to respectable persons with the Excise Commissioner's previous sanction, and to Foreign liquor shop-keepers. The prices at which such spirits and special liquors shall be sold will be fixed by the Manufacturer.

VI. At every distillery the following Registers shall be kept in the forms prescribed by the Excise Commissioner:—

(1) * Registers of the quantity of arrack and other country spirits and special liquors manufactured.

(2) * Detailed Register of the daily issues of arrack, &c., and of the strength of the arrack, &c., issued.

(3) * Ledger account of the quantity of arrack, &c., issued to each Bonded Depot, &c.

(4) (*a*). Register of rahadaris to farm depots, &c.
(*b*). Register of passes to Bonded Depots.

(5) Register of special passes.

(6) * Register of stills, casks, vessels, &c., used in the Distillery.

(7) * Register of methylated spirits.

(8) * Receipt book.

(9) Cheque book.

(10) Cash book.

* Those marked with asterisks shall be kept by the Manufacturer as well as by the Government officer.

VII. 1. The Distillery shall be open only for the entrance and exit of Excise Officers or other persons who have business within it; others who may desire to inspect the Distillery shall obtain special permission of the Excise Commissioner.

2. All persons entering the Distillery shall be under the orders of the officer in charge, in respect of their conduct and proceedings within the Distillery, and shall be liable to be searched on their quitting the premises, at the discretion of the officer in charge. The Manufacturer and his responsible Agent and any superior official of the Manufacturer named by him or his Agent, will be exempted from the operation of this rule.

VIII. Government shall not be held responsible for the destruction, loss or damage of any arrack and other spirits and special liquors stored in the Distillery, by fire or theft or by any other cause whatever. In case of fire or other accident, the officers in charge of the Distillery shall render all assistance that may be required of them by the Manufacturer.

IX. The Manufacturer shall see that his employés give full effect to the rules and orders passed by Government for the custody and regulation of the stock distilled and passed out, the cleanliness of all vessels used, the tinning of metal vessels, the watch, ward and sanitary condition of the enclosure, and other matters affecting either the Government or the Manufacturer's interests, or both.

X. The Manufacturer shall conform to the provisions of the Excise Act for the time being in force and to the rules hereinbefore contained or any other existing Excise Rules, and any additional rules that may be prescribed from time to time by the Government; and he shall see that all his employes give full effect to them.

XI. If any wilful breach of the aforesaid Excise Rules is committed by the Manufacturer, or with his connivance and privity, by any of the men employed by him in the manufacture, custody, carriage or sale of arrack, it shall be at the discretion of the Government to suspend or cancel the contract, and declare the deposit forfeited, and cause the business to be carried on under the supervision of Government officials of the Excise Department, or by a new Manufacturer, or in any other manner the Government may direct.

XII. 1. Every Bonded Depôt and Farm Depot shall be open from 6 A.M. to 11 A.M., and again from 2 P.M. to 8 P.M. No arrack or other spirits or special liquors shall be issued from any Depot after 8 P.M, except with the special permission of the Deputy Commissioner to meet urgent demands on occasions of festivals, &c.

2. At every Bonded Depot and Farm Depot the following Registers shall be kept in the forms prescribed by the Excise Commissioner —

(1) Register of arrack, &c., received from the Distillery and of the daily issues of the same.

(2) Ledger account of the quantity of arrack, &c., issued to each farm, shop, &c.

(3) Register of casks, vessels, &c., used in the Depôt.

XIII. An "Inspection book" in such form as the Excise Commissioner may, from time to time, prescribe, shall be kept at every Distillery, Bonded Depôt, Farm Depot and Shop, in which notes of inspection shall be recorded by the Excise Commissioner, Deputy Commissioner, Excise Assistant Commissioner, Head Supervisor or any other officer authorized to inspect them.

XIV. All stills, casks, coppers and other vessels and utensils used for carrying on the business of the Distillery or Depôt shall, from time to time, be inspected, measured and marked by the Assistant Supervisor in charge of the Distillery, or by such other officer as may be appointed by the Excise Commissioner in this behalf.

XV. The duties of the Excise Officers in charge of the Distillery and of the Government Contractor or his Agent in charge of Bonded Depôts, and of the Keepers of Farm Depots, and the periodical returns, accounts, reports, &c., to be

furnished or rendered by them, shall be such as may, from time to time, be prescribed by the Excise Commissioner.

XVI. The duties of the Distillery or Bonded Depôt guard shall be as follows:—

(1) To remain within the enclosure from the time they are placed on guard until they are relieved.

(2) Not to allow any arrack, &c., to leave the Distillery or Bonded Depôt, except under cover of a rahadari, permit or pass.

(3) Not to allow any wash or wort to leave the Distillery under any circumstances whatever.

(4) Not to admit into the Distillery or Bonded Depôt enclosure any one who is not authorized to enter.

(5) To keep the gate closed except for the entrance and exit of persons who have business connected with the Distillery or Bonded Depôt.

PART II.

THE GRANT OF "VEND FARMS" AND "SEPARATE SHOPS;" THE SALE AND TRANSPORT OF ARRACK AND OTHER COUNTRY SPIRITS AND ISSUE OF LICENSES AND PASSES.

XVII. The period for which a "Vend farm" or a "Separate shop" shall be granted, shall be the period from the 1st July in any year to the 30th June following. Provided that, with the approval of Government, the "Vend farm" or "Separate shop" may be granted for a period extending to the 30th June of the second or third year succeeding the date of grant.

XVIII. For the purpose of "Vend farms," each District shall be divided into defined tracts, either by each Taluk or each Hobli, or by groups of Hoblis, according to local convenience and circumstances. In large towns and other places, where necessary, each shop in a specified locality may be separately given out.

XIX. The exclusive privilege of vending arrack in such tracts or "Separate shops" shall be disposed of by sale by public auction. The sales shall be conducted by the Deputy Commissioner or an Assistant Commissioner authorized by the Deputy Commissioner in that behalf.

XX. The results of sales shall be reported to the Excise Commissioner without delay.

XXI. The terms and conditions of sale and the grant of farms and issue of licenses shall be as follows:—

1. The exclusive privilege of selling arrack in defined tracts or separate shops in specified localities shall be put up to auction farm by farm or shop by shop, as the case may be, at upset prices, and each farm or each shop put up to auction, will be knocked down to the approved highest bidder above those prices, subject to formal confirmation by the Deputy Commissioner, who will be at liberty to accept or reject the bid without assigning reasons for the same. Such formal confirmation will be tantamount to an acceptance of the bid. Should there be no bid above the upset price, the officer conducting the sale may lower the upset price at discretion. The condition and character of intending bidders may be enquired into; and the officer conducting the sale may, at the time of sale, refuse to receive the necessary deposit which gives the right to bid, from persons regarding whom the result of such enquiries is not satisfactory. No former lessee who has been guilty of an infringement of the terms of his lease or of the Excise laws or rules, shall be entitled to bid. The officer conducting the sale shall not be bound to accept the highest bid, should he consider it to be so extravagantly high as to afford apprehension of the lease breaking down.

2. (*a*) Parties intending to bid must attend either in person or by duly authorized agents.

(*b*) No person shall be permitted to bid until he has deposited Rs. 200 for each defined tract or farm, or Rs. 60 for each Separate shop in a specified locality, or such other reasonable amount as may be fixed by the officer conducting the sale; provided that the Government may at any time dispense with such initial deposit.

(*c*) The deposits made by unsuccessful bidders, if not forfeited as hereinafter provided, will be returned at the close of the sale.

(*d*) The successful bidder must, on the farm or shop being knocked down to him, and before the next farm or shop is put up for sale, deposit a sum equal to $\frac{3}{5}$ths of a month's rent in the case of a farm, and to $\frac{5}{5}$ths of a month's rent in the case of a shop.

(*e*) Within 15 days, or 7 days, as the case may be, from the date of confirmation of sale by the Deputy Commissioner, he must deposit such further sum as, with the former deposit, will make up an aggregate sum equal to two months' rent.

(*f*) If he fail to make either of the deposits aforesaid, the deposits already made shall be forfeited, the farm or shop shall be immediately resold or otherwise disposed of under orders of the Deputy Commissioner, and he shall be debarred from bidding again for the same or for any other farm or shop.

3. Resales effected under para 2 shall be at the risk of the defaulting bidder who shall forfeit all gain, and in the event of a loss by the resale, shall make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposit shall be deducted from the loss arising from the resale; and the remainder, if any, shall be recovered from the bidder in the same manner as if it were an arrear of Land Revenue. Should, however, the forfeited deposit be greater than the loss by resale, the whole of such deposit shall be credited to Government.

4. The purchaser of the exclusive privilege of vend in each defined tract or separate shop in specified locality shall sign an agreement binding himself to observe the conditions hereinafter set forth; and the agreement shall be executed within ten days of the expiry of the period of fifteen days, or seven days, as the case may be, mentioned in para 2 above. If the purchaser fails or refuses to sign the agreement, all deposits already made shall be forfeited; and the exclusive privilege shall be resold at the risk and loss of the first purchaser as set forth in paras 2 and 3, or be otherwise disposed of. In the case of the purchaser's death after confirmation of the sale, it shall be binding on his heirs or assigns.

5. As soon as the agreement has been executed, the Deputy Commissioner shall issue a license in the appended Form A, to the purchaser of each "Vend farm," and in the appended Form D to the purchaser of each "Separate shop", assigning to the purchaser the exclusive privilege referred to therein, subject to the following conditions:—

(1) The exclusive privilege shall extend only to the sale of arrack ordinarily of 20° under-proof, and with the special permission of the Deputy Commissioner or other officer authorized by him, to the sale of arrack of 30 under-proof. But it shall not extend to the sale of double-distilled country spirits and other special liquors of whatever strength manufactured at the Government Central Distillery, and which the foreign liquor shop-keepers alone are permitted to sell.

(2) The amount for which the privilege has been purchased shall be payable into the local Taluk Treasury on the prescribed printed chellans, in equal monthly instalments, commencing from the 1st month of the lease. Each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 20th of the same month. If default is made, the Amildar may, with the sanction of the Deputy Commissioner, declare, by record in writing, that the license is forfeited, and proceed to resell the farm or separate shop as soon after the last day of the month as may be possible. Provided, however, that instead of reselling the farm as above, the Deputy Commissioner may, in his discretion, direct the Amildar to break up the defaulting farm into the existing number of shops within it, and to give each separate shop-keeper a license for the rent he agrees to pay, provided the total of such rents is not less than what the defaulting farmer had agreed to pay. The chellans shall be in triplicate in the appended Form E. The original shall accompany the Treasury "Daily Cash" account sent to the District Treasury, the duplicate shall be forwarded by the Taluk Treasury Officer to the Excise Commissioner's Office, and the triplicate retained with the renter.

(3) The deposit made by the licensee shall be taken in payment of the instalments due in the last two months of the period of the farm or separate shop. Provided, however, that where the farm or separate shop is resold or the farm is broken up under the provisions of sub-clause (2) above, the deposit shall, at the discretion of the Deputy Commissioner, be either forfeited or be appropriated towards the arrears due by the defaulter, as well as towards the deficits, if any, arising from the resale of the farm or separate shop. The balance of such arrears and deficits, if any, shall be recoverable from the licensee under the rules in force for the recovery of arrears of Land Revenue. No remission or abatement of the rent or compensation shall, on any account whatever, be claimable by the licensee.

(4) Interest at 6 per cent per annum shall be recoverable on all arrears from the date of default, and on deficits from the date of resale.

(5) (*a*) The licensee shall purchase the arrack, at the prescribed rate, from the Manufacturer or obtain the same from a Bonded Depôt established as hereinafter provided.

(*b*) The licensee of every separate shop in the Cities of Bangalore and Mysore shall pay a registration fee under the Municipal Regulation, at the rate of Rs. 180 per annum in advance, for the period of the license for his shop ; and he shall pay also a license fee of 4 annas per gallon on all arrack sold by him in excess of 55 gallons a month in each such shop.

(*c*) The rate payable as above under clauses (*a*) and (*b*) shall be in addition to Excise duty which shall be prepaid into the Taluk Treasury, or into any other Government Treasury with the permission of the Deputy Commissioner, at such rate or rates for arrack of the strength of 20° under-proof as may be fixed by Government, from time to time, and proportionately for lower strengths, before the removal of the arrack from the Distillery or from any Bonded Depôt established as aforesaid.

(*d*) The licensee shall sell the arrack to the public at such rate or rates as may be fixed by Government, from time to time, for 20° under-proof and proportionately for lower strengths.

(6). (*a*) The licensee of every Vend Farm who obtains his supplies from the Distillery shall pay the above duty into the Taluk Treasury and obtain a receipt in the appended Form F., which shall be in triplicate, the original to accompany the " Daily Cash " account to the District Treasury, the duplicate to be delivered

to the Officer in charge of the Distillery, and the triplicate to be retained with the licensee. On production of such receipt and an indent for the supply of the arrack covered by the receipt, and on payment of the price of such arrack to the Manufacturer or his agent at the prescribed rate, obtaining a receipt from him therefor, the Assistant Supervisor or other Officer in charge of the Distillery shall issue the quantity of arrack covered by the amount of duty shown in the Treasury Officer's receipt, and he shall forward the Treasury receipt to the Excise Commissioner's Office under his endorsement as to the date and hour when the arrack was issued. The Assistant Supervisor or other officer aforesaid shall then issue a rahadari in duplicate in the form hereinafter provided for the transport of arrack from the Distillery.

(*b*) The licensee of every Vend Farm who gets his supplies from a Bonded Depôt, shall pay both the price and duty at the prescribed rates into the Taluk Treasury and obtain a receipt in the appended Form G., which shall be in triplicate, the original to accompany the "Daily Cash" account to the District Treasury, the duplicate to be delivered to the official in charge of the Bonded Depôt, and the triplicate to be retained with the licensee. On production of such receipt and an indent, the Government Arrack Carrying Contractor's Agent in charge of the Bonded Depôt shall issue the quantity of the arrack covered by the amount of price and duty shown in the Treasury receipt which shall be dealt with as laid down in the last preceding clause. The arrack issued to the licensee's shops shall be covered by permits as hereinafter provided.

(*c*) The licensee of every Separate Shop shall pay the above duty and price to a special shroff, appointed in this behalf at the cost of Government and located at the Taluk Cutcherry to receive such duty and price daily, including Sundays and holidays; and shall obtain a receipt in the prescribed printed Form "G". On production of such receipt and an indent for the supply of the arrack covered by the receipt, the Bonded Depôt-keeper shall issue the quantity of arrack equal to the amount of duty shown in the said receipt which will be forwarded to the Excise Commissioner's Office under the endorsement of the Bonded Depôt-keeper aforesaid, as to the date and hour when the arrack was issued. The Depôt-keeper shall issue a pass in the prescribed form for the transport of arrack from the Bonded Depôt.

(7) (*a*) Government may establish Depôts in any specified tracts and arrange through a Government Contractor or Agent or in Amani to supply such Depôts with the arrack required for the use of the renters of Vend Farms or Separate shop-kepers in specified localities. These Depôts shall be called "Bonded Depôts." In Districts for which such Bonded Depôts are established, they shall generally be at the localities where whole-sale Depôts existed on 31st March 1892, and serve the same tracts as the latter used to do. The Excise Commissioner shall have the power to alter the location of any existing Bonded Depot, or open additional Depots, should such a step not involve additional expenditure in carriage or storage. The Government contractor shall transport arrack and other country spirits from the Distillery to Bonded Depôts in his own casks, which shall be strong and sound. He shall also provide at his own cost cocks and taps, gallon measures and other prescribed measures for the use of each Bonded Depot.

(*b*) The Government contractor shall pay for the rent and establishment of Bonded Depots.

(*c*) The establishment at each Bonded Depôt shall be under the orders of the Government and of the Government contractor or his agent where one has been appointed for the working of Bonded Depôts.

(*d*) The license to be issued to the Government contractor's agent in charge of each Bonded Depôt shall be in the appended Form R., and the bond to be executed by the contractor shall be in the appended Form S.

(*e*) The licensee of every Vend Farm who draws his supplies from the Distillery shall maintain at a place or places within his farm, where it may be considered necessary by the Deputy Commissioner, a depôt or depôts, to which all arrack purchased by him shall be conveyed in his own casks for verification, &c., of the consignment, under the rules hereinafter provided, before issue to the shop-keepers. The depôts shall at all times be open to inspection by the Deputy Commissioner or any officer of the Excise Department. No such depôt shall be opened without a license from the Deputy Commissioner in the prescribed Form B. hereto appended.

(*f*) The licensee of every Vend Farm who draws his supplies from a Bonded Depôt established by Government will not be required to open his own depôt as laid down in the last preceding clause, or to provide himself with his own casks. In such cases the Government contractor, his agent or servants shall convey such licensee's supplies of arrack from the Distillery, and deliver the same to him or to the shop-keepers under him in the aforesaid Bonded Depôt.

(*g*) The licensee of every Separate shop shall take his supplies of arrack in his own vessels from the Bonded Depôt to which it is attched.

(8) The arrack shall be sold as issued from the Distillery or Bonded Depôt, and shall not be adulterated or diluted in any manner in the farm depots, if any, or in shops.

(9) The licensee of every Vend Farm or Separate shop shall keep true accounts of the quantity and strength of the arrack purchased by him and issued.

(10) The arrack shall not be sold except in shops duly licensed by the Deputy Commissioner in the prescribed form, and no new shops shall be opened without the previous sanction of the Excise Commissioner.

(11) The Deputy Commissioner may, whenever he thinks fit, direct any shops to be closed, or permit transfers of shops from one place to another.

(12) The licensee of every Vend Farm shall not, during the term of the license, have any interest in the exclusive privilege of vending toddy in any part of the farm to which the license relates, nor permit any person having interest in the exclusive privilege of vending toddy in any part of the farm, to hold any share or interest in his exclusive privilege of selling arrack; nor shall he, during the term of his license, without the written permission of the Excise Commissioner, have any interest, direct or indirect, in any arrack farm in any Districts of the Madras or Bombay Presidency under the British Government or in any other Foreign State or Territory.

(13) The licensee of every Vend Farm or Separate shop shall be bound to take over any arrack which may remain as stock in hand belonging to the out-going Farmer or Separate shop-keeper, as the case may be, on the first day of his lease, in the Bonded Depôts or Farm Depots or in shops, paying to the out-going Farmer or Separate shop-keeper such compensation for the same as may be fixed by the Excise Commissioner.

(14) The licensee shall be bound by the provisions of the Excise laws and rules in force and by any additional rules which may, from time to time, be prescribed under the Excise laws. The licensee shall use such measures as may, from time to time, be prescribed by Government.

(15) The lease shall not be transferrable except with the permission of the Excise Commissioner.

(16) The Deputy Commissioner shall grant to each shop under the Vend farmers, a license in the appended Form C.

(17) Resignations of Farms in whole or in part, and of Separate shops, shall be summarily rejected by the Deputy Commissioner.

6. In case of any breach of the aforesaid conditions or of the license either by the licensee or, with his connivance or privity, by any person in his employment, or in the event of the licensee neglecting to open his shops or to carry on the business of his Farm or Separate shop with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee of each Vend Farm a fine not exceeding the sum of Rs. 50, and of each Separate shop, a fine not exceeding Rs. 10, for every such breach or for such neglect, or at the option of the Deputy Commissioner to declare the money deposited with him forfeited and to cancel the license and resell the exclusive privilege at the risk of the licensee, or to place the Farm or Separate shop under the management of Government; and all loss thereby caused, together with all losses accruing to Government in consequence of the licensee's neglect to carry on his business by opening his shops on the first day of the first month of the lease, shall be made good by the licensee. When a lease is cancelled, the rent for the whole period of the lease shall become due at once. All such amounts of penalties and losses shall be recovered in the same manner as if they were arrears of Land Revenue.

7. The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding condition shall not be held to prevent the prosecution of the licensee or his agents or employés for any offence punishable under the Excise laws for the time being in force.

XXII. No arrack in cask shall be conveyed from the Distillery unless the name of the Distillery and the quantity, nature and strength of the arrack contained in the cask and the name of its destination are legibly painted, branded or cut on one end of such cask.

XXIII. A sufficient supply of casks to issue arrack to Bonded Depôts, shall be kept in the Central Distillery or at any other place fixed for the purpose, by the Government contractor for the distribution of arrack to Bonded Depôts, under the supervision of the Assistant Supervisor or other Officer in charge of the Distillery. The serial number, name of the Distillery and capacity shall be legibly painted, branded or cut on the head of each of the casks. The casks for the hot weather shall be measured in February and those for the cold weather in August; the date of measure shall also be painted on each cask. Provided, that when the gauging is made by weighment, the measurement of casks may be dispensed with. A supply of tin plates with the names of the Bonded Depôts painted or cut on them, shall also be kept in the Distillery at the cost of the distributing contractor. Before issuing any cask, the plate containing the name of the Bonded Depôt for which the consignment is intended, shall be fastened on to it.

XXIV. The following rules shall be observed for issuing arrack and other country spirits from the Distillery to Bonded Depôts, for the exercise of proper check over such consignments, and for the disposal of the passes which accompany them :—

1. For supplies of arrack or other country spirits, the contractor's agent in charge of the Bonded Depôts, shall send to the Assist-

ant Supervisor or other Officer in charge of the Distillery, an indent in the appended Form H, showing the number of casks, jars or bottles of the same, wanted.

2. The Assistant Supervisor or other officer aforesaid shall, thereupon, fill in the requisite number of casks, jars or bottles with the arrack or other spirit indented for, and issue a cheque in favor of the Manufacturer, on the Bangalore District Treasury, for the amount due to him on account of such arrack or other spirit, in the Appended Form I, which shall be kept in triplicate, the original to be given to the Manufacturer, the duplicate sent to the Excise Commissioner's office at the close of each day, and the triplicate or counterfoil retained with the Assistant Supervisor or other officer aforesaid.

3. The consignment shall be covered by a pass in the appended Form J, which shall be kept in triplicate, the original to be entrusted to the person accompanying the consignment, the duplicate forwarded to the Amildar of the Taluk in which the Bonded Depôt is situated, and the triplicate retained in the Distillery.

4. The consignment and the pass shall first be taken to the Amildar, or during his absence, to the Sheristadar, if the Depôt is situated at Taluk head-quarters, or to such other official as the Amildar may depute for this purpose, if the Depôt is in any outlying town or village in his Taluk.

5. The contents of the pass shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals, &c., on the casks examined. Discrepancies or other irregularities discovered shall be reported to the Deputy Commissioner, and to the Officer in charge of the Distillery for necessary action.

6. The date and hour of receipt shall then be recorded on the back of the pass under the signature and designation of the Amildar or Sheristadar or other official appointed by the Amildar for this purpose, and the consignment then passed on to the Depôt to be there booked.

7. The pass shall at once be sent back by the contractor's agent in charge of the Depôt to the Government official appointed by the Amildar, who shall see that such agent has noted underneath the Taluk official's endorsement, "Contents received and booked," with the date and hour of receipt at the Depôt, and "the balance of stock of arrack or other spirit on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

8. All the passes dated and issued in any one month shall, on the 10th of the following month, (by which time all previous month's consignments shall have been duly received and disposed of) be brought, with a list giving the name of Depôt, number, date and contents of pass (gallons and drams), to the Amildar, who shall, after satisfying himself that the instructions given above have been fully complied with, score the pass across thus ✗ in red ink from end to end, write the word "cancelled" across the face of each pass under his seal and signature, and send the list and the cancelled passes on to the Excise Commissioner. Passes dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental list sent with them.

9. Amildars shall keep a register in the appended Form K in which the duplicates of passes sent to them under Rule 3, shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate passes should be crossed thus X at the time the original is cancelled under Rule 8, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate pass, is not received within a reasonable time after the period allowed in the pass, the Amildar shall at once report the same to the Deputy Commissioner of the District who will institute the necessary enquiries. For this purpose, the register of passes should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

10. On receipt of the cancelled passes in the Excise Commissioner's Office, they shall be duly compared and verified with the duplicate cheques received under the above Rule 2, and with the accounts sent by the Assistant Supervisor or other officer in charge of the Distillery, and with the Accounts received from Bonded Depôts, and then filed till six months after each lease has been closed, when they may be destroyed under the supervision of some responsible officer.

11. When consignments are received without a pass, the same shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the consignments on the security of the Government arrack-carrying Contractor's Agent in charge of the Bonded Depôt, intimating particulars to the Excise Commissioner, who will, after necessary enquiry, direct the issue of a special pass to cover the consignment. This special pass shall be in the same form and issued in the same manner as the ordinary passes, but on paper of different color, in the appended Form L. It shall be issued by the senior officer in charge of the Distillery, who will sign the same.

12. If the contents in gallons or the number as given in the original pass and its duplicate differ from those noted on the cask, the consignment shall be sent on to the Depôt with the precautions which are required to be taken under Rule 11, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination shall be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the pass, the cask shall not be sent to the Depôt, but kept with the Amildar, the matter being reported to the Central Distillery. The Government Contractor's Agent in charge of the Bonded Depôt shall at once apply for fresh stock by telegraph if possible.

13. When any consignment is forwarded by railway, the original pass together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the arrival of the consignment, the Amildar or other official deputed by him, shall receive the consignment and deal with it under the provisions of the foregoing rules.

14. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable departmentally by the Deputy Commissioner with a fine not exceeding Rs. 50.

15. On the Manufacturer delivering the cheques referred to in the above Rule 2, the Officer in charge of the Bangalore District

Treasury, shall pay him the money therein mentioned as an advance which shall be adjusted as explained in the following rule.

16. Of the amounts paid by the licensees into Treasuries as per Receipt G under condition (6) of para 5 of Rule XXI, the price of arrack shall be credited to the head "Remittance Deposits," the duty alone being credited at once to the appropriate budget head "Excise Revenue." The Treasury Officer shall transfer at the end of each month all the money under "Remittance Deposits" to the Bangalore District Treasury by means of "Public Service Remittance Transfer Receipt," towards the adjustment of the advances made to the Manufacturer under the last preceding rule. The Treasury Officer, Bangalore District, shall forward to the Comptroller a monthly report of the Excise advances in the appended Form Q.

XXV. The following rules shall be observed for exercising proper check over consignments of arrack sent from the Distillery to the Depôts under the "Vend farmers" who draw their supplies direct from the Distillery, and over issues of arrack from Bonded Depôts and Farm Depôts to the shop-keepers under Vend farmers and from Bonded Depôts to Separate shop-keepers :—

1. Every consignment from a Distillery shall be covered by a rahadari in the appended Form M, which shall be sent with the person accompanying the consignment as proof of his authority to carry ; a duplicate thereof shall, at the same time, be sent on to the Amildar of the Taluk in which is situated the depôt to which the consignment is made. The counterfoil of the Rahadari shall be retained in the Distillery Office. The rahadari, its duplicate and counterfoil shall all have the same serial number printed on them. But to keepers of Separate shops, printed permit books in the same form shall be supplied at their own cost. When each shop-keeper sends for his supply of arrack his permit book shall be presented to the Government Contractor's Agent in charge of any Bonded Depôt, who issues the arrack. The Contractor's Agent shall make necessary entries in the book under his seal and signature, and send it with the consignment. Such permit books shall also be kept by the shop-keepers under the Vend farmers to transport their supplies from the Bonded Depôts or Farmers' Depôts, as the case may be, the necessary entries in the books being made by the Contractor's Agents in charge of the Bonded Depôts or by the licensees in charge of the Farm Depôts. At the close of each day's issues, the Government Contractor's Agent shall prepare an extract from his register of daily issues to the farmers and Separate shop-keepers in the appended Form N, and forward it on the morning of the day following to the Amildar of the Taluk in which the farms or separate shops are situated.
2. The consignments and the rahadaris shall first be taken to the Amildar or the Sheristadar during the Amildar's absence, if the Farmer's Depôt is situated at Taluk head-quarters, or to such other official as the Amildar may depute for this purpose, if the depôt is in any outlying town in his Taluk.
3. The contents of the rahadari shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals, &c., on the casks examined. Discrepancies and other irregularities discovered shall be reported to the Deputy Commissioner and to the Officer in charge of the Distillery for necessary action.
4. The date and hour of receipt shall then be recorded on the back of the rahadari under the signature and designation of the official appointed by the Amildar for this purpose, and the consignment then passed on to the depôt to be there booked.

5. The rahadari shall at once be sent back by the depôt licensee to the Government official appointed by the Amildar, who shall see that the licensee has noted underneath the Taluk official's endorsement "Contents received and booked," with the date and hour of receipt at the depôt, and "the balance of stock of arrack on hand when this consignment arrived." and if it has been verified by the Government officer who passed the consignment.

6. All the rahadaris dated and issued in any one month and the extracts referred to in the above Rule 1 shall, on the 10th of the following month, (by which time all previous months' consignments shall have been duly received and disposed of) be brought with a "Patti" giving name of depot, number, date and contents of rahadaris (gallons, drams), and extracts to the Amildar who will, after satisfying himself that the instructions given above have been fully complied with, score the rahadaris and extracts across thus X in red ink from end to end, write the word "cancelled" across the face of each rahadari and extract under his seal and signature and send the "Patti" and the cancelled rahadaris and the extracts on to the Deputy Commissioner of the District. Rahadaris dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental "Patti" sent with them.

7. Amildars shall keep a register in the appended Form O, in which the duplicate rahadaris and extracts sent to them under Rule 1 shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate rahadaris should be crossed thus X at the time the original is cancelled under Rule 6, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate rahadari is not received within a reasonable time, after the period allowed in the rahadari, the Amildar shall at once report the same to the Deputy Commissioner of the District who will institute the necessary enquiries. For this purpose, the register of rahadaris should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

8. On receipt of the cancelled rahadaris and extracts at the District Office they shall be compared and verified with the figures in the monthly Abkari Revenue Statement Nos. 6 and 6A, the monthly accounts received from the Distillery and Bonded Depôts, and with Treasury B Accounts, and then filed till six months after each lease has been closed, when they may be destroyed under the supervision of some responsible officer. The Statements Nos. 6 and 6A compiled for the whole District shall then be forwarded to the Excise Commissioner's Office, where they shall be compared and verified with the Treasury challans or receipts (Forms E, F, G). The Excise Commissioner shall thereupon prepare Statements Nos. 6 and 6A for the whole Province and send them to the Dewan's Office after obtaining the Comptroller's certificate of credits; and he shall furnish the Comptroller with a monthly Abstract Statement of issues of arrack and other country spirits and special liquors from the Distillery, showing the amounts of the cheques issued in favor of the Manufacturer.

9. When consignments are received without a rahadari, they shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the consignments on the security of the depot licensee, intimating particulars to the Deputy Commissioner, who will, after

the necessary enquiry, direct the issue of a special rahadari to cover the consignments. This special rahadari shall be in the same form and issued in the same manner as the ordinary rahadaris, but on paper of a different color in the appended Form P.

10. If the contents in gallons or the number as given in the original rahadari and its duplicate differ from those noted on the cask, the consignment will be sent on to the depot with the precautions which are required to be taken under Rule 9, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination should be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the rahadari, the cask must not be sent to the depot but kept with the Amildar, and the matter reported to the Central Distillery. The farm depot licensee shall at once apply for fresh stock by telegraph, if possible.

11. When any consignment is sent by railway, the original rahadari together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the arrival of the consignment, the Amildar or other official deputed by him shall receive the consignment and deal with it under the provisions of the foregoing rules.

12. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable departmentally by the Deputy Commissioner with a fine not exceeding Rupees 50.

PART III.

Miscellaneous.

XXVI. The following accounts and statistics, and such other periodical returns, reports, &c., as may be ordered by the Excise Commissioner, shall be furnished by the Excise Officers in charge of the Distillery and by the Government Arrack Carrying Contractor or his Agents in charge of Bonded Depôts, in the forms prescribed by the Excise Commissioner:—

From the Distillery—To the Excise Commissioner's Office.

1. Monthly statement of issues of arrack and other spirits to each Bonded Depôt, showing the number and amount of each cheque issued in favor of the Manufacturer.
2. Monthly statement of issues of arrack to each Farm Depôt, to "Separate shops," if any, and to public institutions, respectable private individuals, &c., showing the amount of duty realized in the Treasuries and in the Distillery.
3. Monthly Stock Account.
4. Monthly statement of receipts of duty, &c., and remittance to the Treasury.

To the Deputy Commissioners concerned.

Extract from the register of monthly issues of arrack and other spirits to each Bonded Depôt, Farm Depôt and to "Separate shops," if any, in each District.

From Bonded Depôts—To the Excise Commissioner's Office.

1. Monthly statement of issues of arrack to the Arrack Vend Farmers and "Separate shops," if any, and of other spirits to hospitals, &c., showing realizations in Treasuries.
2. Ditto ditto to the shops under the farmers.
3. Monthly stock account.

To the Deputy Commissioners concerned.

Extract from the monthly register of issues of arrack to the Arrack Vend Farmers and "Separate shops," if any, and of other spirits to hospitals, &c., in each District, showing realization in Treasuries.

XXVII. The District Treasury Officers shall furnish to the respective Deputy Commissioners monthly statements of realizations on account of duty, price and rentals under separate headings by dates in the form to be prescribed by the Comptroller.

XXVIII. The duties to be performed and the accounts, diaries and reports to be furnished by the executive officer and other members of the Excise Department shall be such as may, from time to time, be ordered by the Excise Commissioner.

XXIX. Except as otherwise provided, all orders passed and proceedings taken by officers of the Excise Department, under the provisions of these rules, shall be subject to appeal to their immediate superiors within two months from the date of the passing of such orders or proceedings.

XXX. The executive officers and other members of the department and the Manufacturer af arrack and other country spirits and other contractors, farmers and shop-keepers shall conform to such rules of practice as may, from time to time, be issued by the Excise Commissioner not inconsistent with the provisions of the Excise Act and these rules.

XXXI. The following persons are hereby empowered to grant passes for possession or transport of arrack and other country spirits and special liquors:—

All members of the Excise Department not below the rank of Sub-Inspector, Assistant Commissioners, Amildars, Sheristadars, Shekdars and Government Contractors or farmers, or their Agents, and shop-keepers.

XXXII. There shall be no objection to the Manufacturer buying Arrack Vend farms or "Separate shops," and to the purchasers of "Separate shops" holding any "Vend farms," and *vice versa*.

XXXIII. "Methylated spirits" and all spirits rendered unfit for human consumption under Act XVI of 1863 (Regulation II of 1885) shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXIV.—Spirits manufactured in any part of India, Batavia and Ceylon shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXV. All Police Officers of, and above, the rank of Sergeant or Dafadar, and all Revenue, Forest and Municipal officials of, and above, the rank of, Shekdar, Daroga, Mutsaddi or Manegar, are invested with all powers vested in Excise Officers by the Excise Act with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description and the arrest of persons found in possession thereof.

XXXVI. Police Officers are invested with the following powers:—

(*a*) All members of the Police, with the power conferred on Excise Officers by Section 27 of the Excise Act.

(*b*) A Police Officer in charge of a Station, or a Police Officer of, or above, the grade of Head Constable or Jamadar, or Sergeant or Dafadar, with the powers conferred on Excise Officers by Sections 28 and 29 of the said Act.

XXXVII. The following rules, in regard to the disposal of liquor, &c., confiscated under the above Act, shall be observed :—

(1) All liquor and other property such as stills, vats or other apparatus, jars, bottles and other vessels used for the preparation of liquor in any stage, or for storing or conveying liquor, which may be confiscated under the Excise Act, shall be sold by auction, and the proceeds credited to Government minus any sum awarded to the informer or others by the Magistrate trying the case.

(2) But if such liquor is adulterated by any noxious ingredient, or be otherwise unfit for human consumption, it shall be destroyed.

(3) Should the quantity of such liquor be more than two imperial gallons, the orders of the Excise Commissioner shall be obtained for its disposal.

By Order,

C. SREENIVASIENGAR,

Secy. to Govt., Gen. & Rev. Depts.

APPENDIX A.

License granted to Arrack Vend Farmers in the District of.....

Under the provisions of the Excise Act XXII of 1881, I,.....

Deputy Commissioner of the District, hereby appoint you,.....

son of .....

residing at..... ....., to be the renter of the exclusive privilege

of selling arrack in the vend farm of.....

in the Taluk of.....

in the District of.....from the 1st day of 189

to the.....day of.....189 subject to the following conditions

and stipulations to be observed by you, the said.....

CONDITIONS OF LICENSE.

1. The exclusive privilege shall extend to the sale of arrack ordinarily of 20° under-proof, and with the special permission of the Deputy Commissioner or other Officer authorized by him, to the sale of 30° under-proof; but shall not include their manufacture, nor the manufacture or sale of foreign spirits and foreign fermented liquors, or of double distilled country spirits and other special liquors of whatever strength, manufactured at the Government Central Distillery, Bangalore, or of country beer, or any beverage other than the authorized arrack.

2. (*a*) This license is not transferable by sale, gift, mortgage or otherwise, and no persons except such as are named herein shall have power to act under it. The resignation of the license in whole or in part shall be summarily rejected by the Deputy Commissioner.

(*b*) Themarginally noted amount for which the privilege has been purchased, shall be payable by you into the local Government Treasuries on printed chellans furnished for the purpose by Government, in equal monthly instalments commencing from 1st July 189 ; each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 20th of the same month. If default is made, the Amildar may, with the sanction of the Deputy Commissioner, declare by record in writing that the license is forfeited and proceed to re-sell the farm as soon after the last day of the month as may be possible. Provided however, that instead of re-selling the farm as above, the Deputy Commissioner may, in his discretion, direct the Amildar to break up a defaulting farm into the existing number of shops within it, and to give each separate shop-keeper a license for the rent he agrees to pay, provided the total of such rents is not less than what the defaulting farmer had agreed to pay.

(c) The deposit made by you shall be taken in payment of the instalments due in the last two months of the period of the farm. Provided, however, that where the farm is re-sold or broken up under the provisions of sub-clause (2) above, the deposit shall, at the discretion of the Deputy Commissioner, be either forfeited or be appropriated towards the arrears due by the defaulter, as well as towards the deficits, if any, arising from the re-sale of the farm. The balance of such arrears and deficits, if any, shall be recoverable from the licensee under the rules in force for the recovery of arrears of land revenue. No remission or abatement of the rent or compensation shall, on any account whatever, be claimable by you. Interest at 6 percent per annum shall be recoverable on all arrears from the date of default, and on deficits from the date of resale.

3. You shall purchase the arrack for issue to your shop-keepers from the Government Manufacturer or from any Bonded Depôt established under the sanction of Government. The rates to be charged by the Manufacturer for arrack supplied by him are as under per Imperial gallon :—

	Rs.	a.	p.
For arrack of 20° under-proof ..			
For arrack of lower strengths	proportionately according to Casella's rules.		

4. The above rates are in addition to excise duty, which shall be prepaid to Government at Rs. per Imperial gallon of 20° under-proof, before the removal of the arrack from the Distillery or from any Bonded Depôt established under the sanction of Government, and proportionately on arrack of lower strengths.

5. Excise duty shall be prepaid by you into the local Government Treasury; but if you obtain arrack from a Bonded Depôt, both the duty and price of arrack shall be paid into the local Taluk Treasury.

6. In the Bangalore District you shall maintain at a place or places within your farm, under the approval of the Deputy Commissioner, a Depôt or Depôts, to which all arrack purchased by you shall be conveyed, in the first instance, for verification of the consignment by a Government Officer before issue to the shop-keepers, under the rules in force. Depôts shall at all times be open to inspection by the Deputy Commissioner or any subordinate whom he may depute for the purpose, or by any Excise Officer. No such Depôt shall be opened without a license from the Deputy Commissioner. But in the Districts where Bonded Depôts have been established under the sanction of Government, you need not open your own Depôt, but you shall deposit your supplies of arrack in the Bonded Depôt to which your farm is attached, for issue to your shops.

7. The Deputy Commissioner or any Officer of the Excise Department not below the rank of Assistant Commissioner may direct the destruction of arrack in your Depôts or shops, which he may consider unfit for consumption or use.

8. You shall not mix with the arrack to be issued to your shop-keepers any ingredients noxious to health.

9. The arrack supplied by you to your shop-keepers, or sold from, or kept for supply or sale at, your Depôt or Bonded Depôt, shall be ordinarily of the strength of 20° under-proof; and arrack shall not be supplied or kept or sold by you or by your shop-keepers at any other strength without special permission. For sales of arrack of lower strength than 20° under-proof, the special orders of the Deputy Commissioner shall be obtained. No water or other beverage or liquor other than arrack, of any quantity whatever, shall be kept in your Depôt or in the shops in which arrack is sold, or on the person or in possession of the license-holder or vendor or any employés in the shops.

10. You shall keep true accounts of the quantity and strength of the arrack purchased by you and issued to shop-keepers. Such accounts shall be produced when required for inspection by the Deputy Commissioner or by any Officer appointed by him, or by any Excise Officer; and you shall be bound to furnish, or cause to be furnished, such information or returns as may be required by the Deputy Commissioner from time to time regarding the consumption of arrack within your farm, or relating in any way to your management as a renter. The sales of arrack of lower strengths than 20° under-proof shall be accounted for separately in the prescribed form.

11. Arrack shall not be sold except in shops duly sanctioned and licensed by the Deputy Commissioner; and no additional shops shall be opened without the previous sanction of the Excise Commissioner. You will be at liberty to select your shop-keepers, and will be allowed to establish as many shops as the Deputy Commissioner may consider necessary for the supply of your farm.

12. The Deputy Commissioner may, whenever he thinks fit, direct shops to be closed, or permit transfer of shops from one place to another, or direct new shops to be opened with the previous sanction of the Excise Commissioner. You shall be bound to maintain such supply of arrack as the Deputy Commissioner may consider sufficient to meet local requirements in all sanctioned shops.

13. Each shop-keeper shall place the license granted to him in a conspicuous place in his shop.

14. A sign-board shall be fixed in a conspicuous part of the front of each shop, containing in the vernacular of the District, the name of the shop-keeper and the number of his license.

15. The shop-keepers shall prevent all drunkenness or disorder or gaming within their shops.

16. No shop shall be opened before sunrise.

17. Shops shall be closed by 9 P. M., unless the Deputy Commissioner, for special reasons, shall, generally or specially, authorize the keeping open of particular shops to a late hour.

18. The shop-keepers shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police Officer as to any such persons who may resort to their shops.

19. The shop-keeper shall not receive any grain, jewels, goods, wearing apparel or other article in barter or in pawn for arrack; but, on the offer of any such, shall give information to the nearest Magistrate or Police Officer.

20. No shop-keeper shall allow any quantity of arrack to be removed by any individual from the shop on any pretence whatever without a valid permit, on which arrack up to one quart bottle only, may be removed by respectable persons.

21. You shall provide yourself and your shop-keepers with printed forms of permits for transport and possession of arrack. Such permits shall be in the form prescribed in the Excise Department, and shall be purchased from the local Excise Officer.

22. At every shop for the sale of arrack, there shall be kept a true and correct account showing the quantity and strength of the arrack received therein, the quantity and strength of the arrack sold, the prices at which it is sold, and the quantity and strength of the arrack remaining unsold each day. Such accounts shall be in the prescribed form, and shall be produced for the inspection of the Deputy Commissioner or of any Officer appointed by him for the purpose of inspecting them, or of any Excise Officer, whenever required.

23. Shop-keepers shall be bound to furnish such returns and information as may from time to time be required by the Deputy Commissioner.

24. The shop-keepers shall not keep in their shops, offer for sale, or sell any arrack except the arrack supplied by you ; neither shall they keep in their shops, offer for sale, or sell arrack of any other strength than 20° under London proof, or other liquors, without special permission. The arrack kept in the shops, offered for sale or sold, shall be unadulterated and undiluted. The arrack shall be sold to the public at Rs. per gallon of 20° under-proof and at proportionate rates for lower strengths.

25. The following stock shall always remain in shops and not be trenched upon :—

	Arrack.	Remarks.
I. At all District Head-quarters	2 Gallons.	
II. At all Taluk and Depôt Kasabas	1 ,,	
III. Village shops within 5 miles from Depôt	½ ,,	
IV. Village shops more than 5 miles distant from Depôt ...	Stock equal to one day's sale for every ten miles from Depôt and not less than the stock fixed for shops within five miles of the Depôt.	

26. Shop-keepers shall use such measures as may from time to time be prescribed by Government.

27. You shall have such measures tested, stamped and supplied at your own cost.

28. If ordered by the Excise Commissioner, you shall furnish each Depôt, for the issue of arrack to shop-keepers, with an hydrometer of any pattern prescribed by Government.

29. The shop-keepers shall not sell or give any arrack to any European Non-Commissioned Officer or private soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons, without the permission in writing of the Commanding Officer, or of some person duly authorized by him in that behalf; nor to any sailor ; nor to any sepoy, member of the Police Force, or servant of a Railway Company, or an Excise Officer, whilst on duty ; nor to any European vagrant under escort of the police ; nor to any child under twelve years of age for consumption on the premises ; nor shall they sell any arrack on credit.

30. The Deputy Commissioner may direct that all shops for the sale of arrack on or adjacent to the line of march shall be closed whilst a Regiment or detachment of European or Native soldiers is passing or encamped in the vicinity. Such soldiers may be supplied with arrack by such persons as the Government may select for the purpose, notwithstanding your exclusive privilege.

31. Every person employed by you to superintend Depôts or placed in charge of shops shall, before entering upon his employment, execute the engagements prescribed by law. All engagements entered into by persons to be employed by you on the 1st day of 189 , shall be deposited with the Deputy Commissioner within one month from that date or of the date of executing the engagement.

32. If it comes to your knowledge that any person employed by you in the carriage or sale of arrack, commits any breach of the Excise Laws or of the engagements entered into by him, it shall be your duty to report the matter to the Deputy Commissioner, and to comply with the directions of the Deputy Commissioner respecting the continued employment of such person.

33. You shall not, during the term of the license, have any interest in the exclusive privilege of vending toddy in any part of the farm to which the license relates, or permit any person having any interest in the exclusive privilege of vending toddy in any part of the farm, to hold any share or interest in your exclusive privilege of selling arrack. *Nor shall you, during the term of your license, without the written permission of the Excise Commissioner, have any interest, direct or indirect, in any monopoly vend of arrack in any foreign territory, or permit the holder of any such farm to have any such interest in the farm held by you under the license.*

34. You shall be bound to take over any arrack which may remain as stock in hand on the 1st 189 , in the existing Depôts or shops in your farm, or any arrack belonging to the out-going farmers remaining at the Bonded Depôt, paying to the old farmers such compensation for the same as may be fixed by the Excise Commissioner.

35. Interest shall be payable upon all moneys due by you at the rate of 6 per cent per annum.

36. In the case of any breach of the conditions of the license either by you or, with your connivance or privity, by any person in your employment, or in the event of your neglecting to open your shops or to carry on the business of your farm with due care and attention, it shall be competent to the Deputy Commissioner to impose upon you a fine not exceeding the sum of Rs. 50 for every such breach or for such neglect or, at the option of the Deputy Commissioner, to declare the money deposited with him forfeited, and to cancel the license and resell the exclusive privilege at your risk, or to place the farm under the management of Government ; and all loss thereby caused together with all losses accruing to Government in consequence of your neglect to carry on your business by opening your shops on the first day of the period of your farm, shall be made good by you. It shall be lawful for the Deputy Commissioner to deduct the amount of all fines imposed under this clause from any sums deposited by you as security for the due performance of the conditions of the license. When a farm is cancelled, the rent for the whole period of the farm shall become due at once.

37. The imposition of a fine, or the forfeiture of deposit, or the cancellation of the license under the last preceding condition, shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Excise Laws or Rules.

38. Should you be convicted on prosecution before a Magistrate of any offence against the Excise Act, or other law for the time being in force and relating to the Excise Revenue, it shall be lawful for the Deputy Commissioner to declare your license forfeited.

39. All sums payable by you may be deducted from the amount of your deposit, or recovered by attachment and sale of your property under any law for the time being in force for the recovery of arrears of Land Revenue.

40. Any sums deducted by the Deputy Commissioner under the powers herein contained from the sum deposited by you as security for the due performance of the contract, shall be replaced by you within fifteen days from the date of the receipt of a notice from the Deputy Commissioner informing you of such deduction having been made.

41. You shall be bound by any additional rules which may, from time to time, be prescribed under the Excise Laws now in force, or which may hereafter be enacted, and shall, on requisition by the Deputy Commissioner, or other Officer duly authorized by the Deputy Commissioner, deliver up your license for amendment or for the issue of a fresh license accordingly.

Dated the.....day of..... 189

Deputy Commissioner.

Counterpart Agreement to be executed by Arrack Vend Farmers.

HAVING been appointed by the Deputy Commissioner of the District of .....

the renter of the exclusive privilege of selling arrack in the vend farm of .....

in the Taluk of .....from the 1st day of .....189 , to the.....day of.. 189

I, ...

son of .....

residing at .. ..do for myself, my heirs, my legal representatives and assigns, hereby agree with the said Deputy Commissioner that I will well and truly observe and perform the conditions and stipulations contained in the License No.... ...dated the.....day of ..... 189 , issued to me by the said Deputy Commissioner.

Dated the.....day of..... 189

Signature.

Witnesses—

1

2

APPENDIX B.

No.

License granted to persons placed in charge of depôts under Arrack Vend Farmers in the District of .....

,.....Deputy Commissioner of the .....District, under the provisions of the Excise Act XXII of 1881, hereby license you,..... ..... appointed to the charge of depôt of issue at .... by the renter of the exclusive privilege of vending arrack in the vend farm of .....in the Taluk of.....in the District of ....from the.....day of.....189 , to the..... day of.....189 , subject to the following conditions and stipulations to be observed by you, the said.....

CONDITIONS.

1. You shall place this license in a conspicuous place in your depôt.

2. You shall not mix, or knowingly permit any other person to mix, in the arrack under your charge, any ingredient pernicious to health, or other noxious material intended or supposed to increase the power of the spirit or to add to its intoxicating quality.

3. You shall issue arrack only to licensed shop-keepers.

4. You shall issue permits in the prescribed form for the transit of arrack from your depôt to shops situated within the said arrack vend farm and licensed for the sale of arrack.

5. You shall not open your depôt before sunrise.

6. You shall not keep your depôt open after 8 P. M.; nor shall you allow any one to remain in your depôt during night after that hour.

7. You shall not receive any grain, jewels, goods, wearing apparel, or other article in barter or in pawn for arrack, but, on the offer of any such, shall give information to the nearest Magistrate or Police Officer.

8. You shall not allow any quantity of arrack to be removed by any individual from your depôt on any pretence whatever, without a valid permit.

9. You shall keep a true and correct account showing the quantity and strength of the arrack received in your depôt, the quantity and strength of the arrack sold, and the quantity and strength of the arrack remaining unsold each day. Such accounts shall be in such form as may be prescribed by the Excise Commissioner, and shall be produced for the inspection of the Deputy Commissioner or of any officer appointed by him for the purpose of inspecting them, or of any Excise Officer, whenever required. The sales of arrack of lower strength than 20° under-proof shall be accounted for separately in the prescribed form.

10. You shall be bound to furnish such returns and information as may, from time to time, be required by the Excise Commissioner.

11. You shall not keep in your depôt, offer for sale or sell any arrack, except the arrack supplied by the renter; neither shall you keep in your depôt, offer for sale or sell arrack of any other strength than 20° under-proof without special permission. The arrack kept in your depôt offered for sale and sold shall be unadulterated and undiluted.

12. You shall not keep for sale or sell arrack at any other place than that specified in this license.

13. You shall use such measures as may, from time to time, be prescribed by Government, and always keep them clean.

14. Such measures shall be tested, and stamped by the Excise Department.

15. You shall keep, if required to do so by the Excise Commissioner, an hydrometer of the prescribed description.

This license may be recalled by me at any time; otherwise it will remain in force during the currency of the said arrack vend farmer's license

Da'ed the.....day of.....189

Schedule showing the boundaries of the depôt.

Street and Door No. or other particulars.	Bounded on the—				Remarks.
	North by	East by	South by	West by	

Deputy Commissioner.

No.

Counterpart agreement to be executed by persons placed in charge of depots under Arrack Vend Farmers in the District of .....

I, ...son of .....residing at..... appointed to the charge of a depôt at..... ..... , by ..... , the renter of the exclusive privilege of vending arrack in the vend farm of..... , in the Taluk of.....in the District of ..... from the.....day of.....189 , to the ....day of.....189 having been licensed by the Deputy Commissioner of the District of..... to vend arrack in the said depôt from the.....day of.....189 , to the.....day of..... 189 , do for myself, my heirs, my legal representatives and assigns, hereby agree with the said Deputy Commissioner that I will well and truly observe and perform the conditions and stipulations contained in the license, No.....dated the..... .. day of.....189 , issued to me by the said Deputy Commissioner.

Dated the.....day..... 189

Witness—
1
2

Signature.

APPENDIX C.

No.

LICENSE GRANTED TO ARRACK SHOPKEEPERS APPOINTED BY ARRACK VEND FARMERS IN THE DISTRICT OF .....

I, ..., Deputy Commissioner of the .....District, under the provisions of the Excise Act XXII of 1881 hereby license you, ... appointed to the charge of a shop at ..... by the renter of the exclusive privilege of selling arrack in the vend farm of ....in the Taluk of....., in the District of ....from the 1st day of.....189 , to the..... day of.....189 , subject to the following conditions and stipulations to be observed by you, the said .....:—

CONDITIONS

1. You shall place this license in a conspicuous place in your shop.

2. You shall fix in a conspicuous part of the front of your shop a signboard containing your name, the arrack you are licensed to sell, and the number of your license.

3. You shall prevent all drunkenness or disorder or gaming in your shop.

4. You shall not open your shop before suurise

5. You shall not keep your shop open after 9 P. M., unless the Deputy Commissioner, for special reasons, shall generally or specially authorize your doing so, nor shall you allow any one to remain in your shop during night.

6. You shall not harbour robbers or thieves or riotous persons in your shop, but on the contrary, shall give intimation to the nearest Magistrate or Police officer as to any such persons who may resort to your shop.

7. You shall not receive any grain, jewels, goods, wearing apparel or other article in barter or in pawn for arrack; but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

8. You shall not allow any quantity of arrack to be removed by any individual from your shop on any pretence whatever, except on special passes by respectable individuals up to one quart bottle. You shall not permit more than two drams to be drunk by the same person at the same time on your premises.

9. You shall keep a true and correct account showing the quantity and strength of the arrack received in your shop, the quantity and strength of the arrack sold, and the quantity and strength of the arrack remaining unsold each day. Such accounts shall be in such form as may be prescribed by the Excise Commissioner, and shall be produced for the inspection of the Deputy Commissioner or of any officer appointed by him for the purpose of inspecting them, or of an Excise officer, whenever required. The sales of arrack of lower strengths than 20° under-proof shall be accounted for separately in the prescribed form.

10. You shall be bound to furnish such returns and information as may, from time to time, be required by the Deputy Commissioner.

11. You shall not keep in your shop, offer for sale or sell any arrack except the arrack supplied by the renter; neither shall you keep in your shop, offer for sale or sell arrack of any other strength than 20° under-proof without special permission. The arrack kept in your shop, offered for sale and sold shall be unadulterated and undiluted. You shall sell arrack to the public at Rs. per gallon of 20° under-proof, and at proportionate rates for lower strengths. For sales of arrack of lower strength than 20° under-proof, the special orders of the Deputy Commissioner shall be obtained.

12. You shall not keep for sale or sell arrack at any other place than that specified in this license.

13. You shall not sell in your shop any foreign spirits or fermented liquors, or any toddy or country beer or double-distilled country spirits and other special liquors of whatever strength, manufactured at the Government Central Distillery, Bangalore. No water or other beverage or liquor other than arrack of any quantity whatever shall be kept in the shop in which arrack is sold, or on the person or in possession of the license-holder or vendor or any of his employes in the shop.

14. You shall use such measures as may, from time to time, be prescribed by Government, and always keep them clean.

15. Such measures shall be tested, stamped and supplied at the cost of the licensee.

16. You shall not sell or give any arrack to any European Non-Commissioned officer or private soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons without the permission in writing of the Commanding Officer, or of some person duly authorized by him in that behalf; nor to any European sailor, nor to any sepoy, member of the Police force, or servant of a Railway Company, or an Excise officer whilst on duty; nor to any European vagrant under escort of Police, nor to any child under twelve years of age for consumption on the premises; nor shall you sell any arrack on credit.

17. You shall close your shop if situated on, or adjacent to, the line of march whilst a regiment or detachment of European or Native soldiers is passing or encamped in the vicinity, should the Deputy Commissioner so direct.

18. The following stock shall always remain on hand and not be trenched upon :—

		Arrack.	Remarks.
I.	At all District Head-quarters	2 Gallons.	
II.	At all Taluk and Depôt Kasabas	1 Gallon.	
III.	Village shops within 5 miles from Depôt	½ do	
IV.	Village shops more than 5 miles distant from Depôt ...	Stock equal to one day's sale for every 10 miles from Depôt and not less than the stock fixed for shops within 5 miles of the Depôt.	

19. In the event of the renter's farm being taken under the management of Government, you shall be bound to continue to sell arrack on behalf of Government as long as you may be required to do so.

Dated the day of 189

Schedule showing the boundaries of the shop.

Street and Door No. or other particulars.	Bounded on the—				Remarks.
	North by	East by	South by	West by	

Deputy Commissioner.

No.

COUNTERPART AGREEMENT TO BE EXECUTED BY ARRACK SHOP-KEEPERS APPOINTED BY ARRACK VEND FARMERS IN THE DISTRICT OF.....

I,....., son of ....., ..residing at ..... appointed to the charge of a shop at.....by the renter of the exclusive privilege of selling arrack in the vend farm of..... ....., in the Taluk of ..... in the District of ....from the first day of.....189 , to the.....day of .....189 , having been licensed by the Deputy Commissioner of the District of .....to vend arrack in the said shop from the 1st day of..... 189 , to the .....189 , do for myself, my heirs, my legal representatives and assigns, hereby agree with the said Deputy Commissioner that I will well and truly observe and perform the conditions and stipulations contained in the license No....., dated the.....day of.....189 , issued to me by the said Deputy Commissioner.

Dated the.....day of.....189 .

Witnesses—
1

2

Signature.

APPENDIX D.

LICENSE FOR RETAIL SALE OF ARRACK (SECTIONS 12 AND 13 OF ACT XXII OF 1881.)

Retail Arrack License to Separate Shop-keepers.

Register No.

Name of License-holder

Names of Vendors and Shopmen

Locality

I.....,Deputy Commissioner,.....District do hereby grant a license for the retail vend of arrack manufactured in the Mysore State, to.....

at .....in the.....

on the following conditions :—

I. The amount for which the privilege has been purchased shall be payable into the local Government Treasury in equal monthly instalments commencing from July 189 ; each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 20th of the same month. If default is made, the Amildar may, with the sanction of the Deputy Commissioner, declare by record in writing that the lease is forfeited, and proceed to re-sell the shop as soon after the last day of the month as may be possible. The deposit made by the licensee shall be taken in payment of the instalments due in the last two months of the period of the lease. Provided, however, that when the shop is re-sold the deposit shall, at the discretion of the Deputy Commissioner, be either forfeited or be appropriated towards the arrears due by the defaulter, as well as towards the deficits, if any, arising from the re-sale of the shop. The balance of such arrears and deficits, if any, shall be recoverable from the licensee under the rules in force for the recovery of arrears of land revenue. No remission or abatement of the rent or compensation shall, on any account whatever, be claimable by the licensee. Interest at 6 per cent per annum shall be recoverable on all arrears from the date of default, and on deficits from the date of re-sale.

II. The privilege conferred by the license extends only to the sale of arrack of the strength of 20° under-proof. But it shall not extend to the sale of double-distilled country spirits and other special liquors of whatever strength manufactured at the Government Central Distillery, Bangalore, and which the Foreign liquor shop-keepers alone are permitted to sell.

III. This license is not transferable by sale, gift, mortgage or otherwise without the previous sanction of the Excise Commissioner, and no persons except such as are named herein shall have power to act under it. The resignation of the license will be summarily rejected by the Deputy Commissioner.

IV. The vendor or vendors shall, equally with the license-holder, be responsible in the penalties herein set forth for breach of any of the coditions of the license.

V. The license-holder shall purchase arrack from the Manufacturer who is authorized to manufacture arrack and other country spirits, or from a Bonded Depôt established under the sanction of Government. The rates to be charged by Manufacturer for arrack supplied by him, are as under, per Imperial gallon:--

	Rs. a. p.
For arrack 20° under-proof ..	..
For arrack of lower strength. °Proportionately according to Casella's rules.	

VI. *The license-holder shall pay a Registration fee under Section 58 of the Municipal Regulations at the rate of Rs. (180) one hundred and eighty per annum or for any portion of the year in advance for the time this license is granted, and he shall pay a Surcharge of (4) four annas per gallon on all arrack sold by him in excess of 55 gallons a month.

VII. The above rates are in addition to excise duty at Rs. per gallon of 20 under-proof, which shall be prepaid to Government before the removal of the arrack from a Bonded Depôt established by Government. The licensee shall pay the above duty and price to a special Shroff appointed on this behalf at the cost of Government, and located at the Taluk Cutcherry to receive such duty and price *daily* including Sundays and holidays; and shall obtain a receipt in the prescribed printed form. On production of such receipt and an indent for the supply of the arrack covered by the receipt, the Bonded Depôt-keeper shall issue the quantity of arrack equal to the amount of duty shown in the said receipt which will be forwarded to the Excise Commissioner's Office under the endorsement of the Bonded Depôt-keeper aforesaid, as to the date and hour when the arrack was issued. The Depôt-keeper aforesaid shall issue a pass in the prescribed form for the transport of arrack from the Bonded Depôt.

VIII. Sales of arrack under this license shall be made only in the shop for which this license is granted at the rate of Rs. As. per gallon of 20 under-proof, and at proportionate rates for lower strengths. The measures to be used shall be only those as may from time to time be prescribed by Government; and they shall always be kept clean. For sales of arrack of lower strength than 20° under-proof, the special orders of the Deputy Commissioner shall be obtained.

IX. They (license-holder or vendor or vendors) shall not sell nor give any arrack to any individual to convey out of their shops or premises, except that they may do so up to one quart bottle only to respectable persons on special passes issued by the Excise Department.

X. They (license-holder or vendor or vendors) shall not sell nor give any arrack in any quantity whatever, either directly or indirectly, to any European Non-Commissioned or Warrant Officer, or Private Soldier, or to any European or East Indian woman connected with or related to men of these classes; nor to any European Sailor, Sepoy, Member of the Police or Excise Staff or Servant of a Railway Company, whilst on duty; nor to any European vagrant under escort of Police; and they shall not permit drunkenness or disorderly behaviour in their shops or premises, nor suffer any gambling whatsoever therein, and shall not knowingly permit prostitutes or persons of notoriously bad character to meet or remain therein, or wilfully harbour or conceal therein, soldiers or others, knowing or having reason to believe that such soldiers or others to be deserters; nor shall they permit more than two drams to be drunk by the same person at the same time on their premises.

XI. They (license-holder vendor or vendors) shall not receive any articles whatsoever in barter or pledge. Payment for arrack shall be received by them in ready money only, and they shall not knowingly sell or give any arrack to any person under 12 years of age.

*Rules VI and XVI are applicable only to Bangalore and Mysore Towns.

XII. (*a*) The license-holder or vendor shall not keep in his shop, offer for sale or sell any arrack except the arrack supplied by Government; neither shall he keep in his shop, offer for sale or sell arrack of any other strength than 20° under-proof without special permission. The arrack kept in his shop, offered for sale or sold, shall be unadulterated and undiluted.

(*b*) No water or other beverage, or liquor other than arrack of any quantity whatever shall be kept or sold in the shop in which arrack is sold, or on the person or in possession of the license-holder or vendor or any of his employés in the shop.

XIII. Bad characters shall not be allowed to resort to the shop, and gaming, disorderly conduct, &c., therein shall be prevented; and information of suspicious characters shall be given to the Magistrate or Police Officer.

XIV. The license-holder shall fix in a conspicuous place outside of his shop a board on which shall be legibly printed his name and the number of his shop and the articles he is licensed to deal in.

XV. The license and shop accounts which shall be true and correct, shall be produced for inspection to the Deputy Commissioner or any Magistrate having local jurisdiction or any Officer acting under the warrant of a Magistrate, or any Excise Officer authorized to require such production; and entry to the shop shall be allowed to any Police Officer of and above the rank of Chief or Head Constable, or to any Excise Officer at any hour. The sales of arrack of lower strength than 20° under-proof shall be accounted for separately in the prescribed forms.

XVI. *The amount of fees payable from the shops under Condition VI above, shall, in the Towns of Bangalore and Mysore, be paid to the Officers appointed by the President, Municipal Commission, to receive the same.

XVII. The following stock shall always remain on hand and not be trenched upon :—

	Arrack.	Remarks.
In the Towns of Bangalore and Mysore and in the Gold Fields.	2 Gallons.	

XVIII. The shop shall be closed by 9 P. M., and not be opened before 6 A. M., except on special permit in cases of festivals, &c.

XIX. The shop shall have only one door, and no windows or other openings shall be allowed to the rear or at the ends of the building. The bar at which the arrack is sold shall be opposite the entrance door, and so situated that all persons inside can be seen by any one passing to and fro in the street, and no second room shall be used for the sale of arrack, or be kept open for customers.

XX. A breach of any one of the above conditions and restrictions will subject the holder of the license and shop-vendor, on conviction before a Magistrate, to fine under Act XXII of 1881 or to forfeiture of the license under Section 13 of the Act, or both. The license-holder shall further conform himself to all such Rules, as may, from time to time, be framed and published under the provisions of the Excise Act No. XXII of 1881 or other Regulation for the time being in force, and any breach of such Rules shall subject him to the penalties provided by the said Act.

XXI. This license shall continue in force till the..... 189 , and no longer.

Dated

Schedule showing the boundaries of the shop.

Street and Door No. or other particulars.	Bounded on the —				Remarks.
	North by	East by	South by	West by	

Received from ....the sum of Rupees (180) one hundred and eighty only on account of Registration fee for opening the shop in accordance with the above license from.....to.....189 .

President, Municipal Commission,
Town of .

Registered as No.....in the Police Office.

Dated

Dt. Supt. of Police.

Impress Stamp.

Deputy Commissioner,
District.

Counterpart engagement.

We the undersigned, the above named license-holder and vendor, for ourselves and our heirs, legal representatives and assigns, hereby agree to all the terms and conditions written, printed and expressed in the above license.

Signed, sealed and delivered in our presence, at the..... . Amildar's Cutcherry, this.....day of ..... 189 .

Witnesses

1.
2.
3

License-holder and Vendor.

PENDIX E.

ACCOUNT TO DISTRICT RY.)

Rupees 9

Dated 9

r, *Taluk.*

Annas and

t due on Arrack

License No.) at

ıth of 189

Signature of Licensee or his Agent.

ed the above amount in the Treasury

189 .

Seal and Signature of Treasury Officer.

Treasury Accountant.

No.

To

The Treasury Officer, *Taluk*

Please receive Rupees

Pies

on account of the Rent due on Arrack

in the above Taluk for the month of

Received and credited the above amount in the Treasury

Account on the

Shroff.

APPENDIX E.

(TO BE FORWARDED TO THE EXCISE COMMISSIONER'S OFFICE.)

Rupees

Dated 189

Annas and

(License No.) at

189 .

Signature of Licensee or his Agent

189 .

Seal and Signature of Treasury Officer.

Treasury Accountant.

APPENDIX E.

(To be Retained with Licensee.)

No. Rupees

Dated 189

To

The Treasury Officer, *Taluk.*

Please receive Rupees Annas and

Pies on account of the Rent due on Arrack

(License No.) at

in the above Taluk for the month of 189

Signature of Licensee or his Agent.

Received and credited the above amount in the Treasury

Account on the 189 .

Seal and Signature of Treasury Officer.

Shroff. *Treasury Accountant.*

(To Accompany "

No.

To

The Treasury Off

Please receive Rupee

Pies on account of the R

in the above Taluk for the m

Received and cred

Account on the

Shroff.

APPENDIX H.

(ಅಪೆಂಡಿಕ್ಸ್ H) ಪರಿಶಿಷ್ಟ ಎಚ್.

(To be Retained in the Bonded Depôt)
ಬಾಂಡೆಡ್ ಕೋಠಿಯಲ್ಲಿರತಕ್ಕದ್ದು.

INDENT FOR SUPPLIES OF LIQUOR.

ಸಾರಾಯಿ ಸರಬರಾಯಿಗೋಸ್ಕರ ದರಖಾಸ್ತ್.

Please supply the following Liquors to the Bonded Depôt at in the Taluk of

ತಾಲ್ಲೂಕು ಲ್ಲಿರುವ
ಬಾಂಡೆಡ್ ಕೋಠಿಗೋಸ್ಕರ ಈ ಕೆಳಗೆ ನಮೂ
ದಿಸುವ ಸಾರಾಯಿಗಳನ್ನ ಕಳುಹಿಸಬೇಕೆಂದು ಕೋರುತ್ತೇನೆ.

Nature and Strength of Liquor. ಸಾರಾಯಿಯ ವಿವರ ವ ಜೋರು.	Casks. ಬೀಪಾಯಿಗಳು.	Bottles. ಶೀಷೆಗಳು.

Dated
ತಾರೀಖು

Official in charge of the Bonded Depôt.

ಬಾಂಡೆಡ್ ಕೋಠಿಯ ಜಿವ್ಮೇದಾರ್ರ ರುಜು.

APPENDIX H.

(ಅಪೆಂಡಿಕ್ಸ್ H) ಪರಿಶಿಷ್ಟ ಎಚ್.

(To be Sent to the Distillery)
ಡಿಸ್ಟಿಲೇರಿಗೆ ರವಾನಿಸತಕ್ಕದ್ದು.

INDENT FOR SUPPLIES OF LIQUOR.

ಸಾರಾಯಿ ಸರಬರಾಯಿಗೋಸ್ಕರ ದರಖಾಸ್ತ್.

Please supply the following Liquors to the Bonded Depôt at in the Taluk of

ತಾಲ್ಲೂಕು ಲ್ಲಿರುವ
ಬಾಂಡೆಡ್ ಕೋಠಿಗೋಸ್ಕರ ಈ ಕೆಳಗೆ ನಮೂ
ದಿಸುವ ಸಾರಾಯಿಗಳನ್ನ ಕಳುಹಿಸಬೇಕೆಂದು ಕೋರುತ್ತೇನೆ.

Nature and Strength of Liquor. ಸಾರಾಯಿಯ ವಿವರ ವ ಜೋರು.	Casks. ಬೀಪಾಯಿಗಳು.	Bottles. ಶೀಷೆಗಳು.

Dated
ತಾರೀಖು

Official in charge of the Bonded Depôt.

ಬಾಂಡೆಡ್ ಕೋಠಿಯ ಜಿವ್ಮೇದಾರ್ರ ರುಜು.

APPENDIX H.

(ಅಪೆಂಡಿಕ್ಸ್ H) ಪರಿಶಿಷ್ಟ ಎಚ್.

(To be Sent to Government Arrack Carrying) Contractor.
ಸರ್ಕಾರದ ಇಜಾರೇದಾರ್ರಿಗೆ ರವಾನಿಸತಕ್ಕದ್ದು.

INDENT FOR SUPPLIES OF LIQUOR.

ಸಾರಾಯಿ ಸರಬರಾಯಿಗೋಸ್ಕರ ದರಖಾಸ್ತ್.

Please supply the following Liquors to the Bonded Depôt at in the Taluk of

ತಾಲ್ಲೂಕು ಲ್ಲಿರುವ
ಬಾಂಡೆಡ್ ಕೋಠಿಗೋಸ್ಕರ ಈ ಕೆಳಗೆ ನಮೂ
ದಿಸುವ ಸಾರಾಯಿಗಳನ್ನ ಕಳುಹಿಸಬೇಕೆಂದು ಕೋರುತ್ತೇನೆ.

Nature and Strength of Liquor. ಸಾರಾಯಿಯ ವಿವರ ವ ಜೋರು.	Casks. ಬೀಪಾಯಿಗಳು.	Bottles. ಶೀಷೆಗಳು.

Dated
ತಾರೀಖು

Official in charge of the Bonded Depôt.

ಬಾಂಡೆಡ್ ಕೋಠಿಯ ಜಿವ್ಮೇದಾರ್ರ ರುಜು.

APPENDIX G.

(To be Retained with Licensee.)

No. Dated 189

To—The Treasury Officer, *Taluk.*

Please receive Rupees Annas and

Pies on account of the following items of Liquor—

Description of arrack.	Quantity.		Bottles,	Rate of duty,	Amount of duty.	Rate of price.	Amount of price.
	Gallons.	Drs					
Arrack 20° U.P...							
Total ...							

Signature of Licensee or his Agent.

License No. of in Taluk

Received and credited the above amount in the Treasury Account on the 189 .

Seal and Signature of Treasury Officer.

Shroff. *Treasury Accountant.*

APPENDIX G.

(To Accompany "C" Accounts to District Treasury.)

No. Dated 189

To—The Treasury Officer, *Taluk.*

Please receive Rupees Annas and

Pies on account of the following items of Liquor—

Description of arrack.	Quantity.		Bottles,	Rate of duty.	Amount of duty.	Rate of price	Amount of price.
	Gallons.	Drs.					
Arrack 20° U.P...							
Total ...							

Signature of Licensee or his Agent

License No. of in Taluk

Received and credited the above amount in the Treasury Account on the 189 .

Seal and Signature of Treasury Officer.

Shroff. *Treasury Accountant.*

APPENDIX G.

(To be Delivered to the Official in Bonded Depot.)

No. Dated 189

To—The Treasury Officer, *Taluk.*

Please receive Rupees Annas and

Pies on account of the following items of Liquor—

Description of arrack.	Quantity.		Bottles.	Rate of duty.	Amount of duty.	Rate of price.	Amount of price.
	Gallons.	Drs.					
Arrack 20° U.P...							
Total ...							

Signature of Licensee or his Agent.

License No. of in Taluk

Received and credited the above amount in the Treasury Account on the 189 .

Seal and Signature of Treasury Officer.

Shroff. *Treasury Accountant.*

APPENDIX I.

(To be retained with Officer in charge of Distillery.)

No.

To

The Treasury Officer, Bangalore District.

Please pay Messrs. ., or their Agent, or order, the sum of

Rupees annas and pies

Rupees

on account of the following items of Liquor purchased and issued to the undermentioned Bonded Depôts on the day of 189

Name of Taluk.	Name of Bonded Depôt.	Description of Liquor.	Quantity.		Total number of casks.	Number of jars or bottles.	Rate of price.
			Gallons.	drs.			

Seal and Signature of Excise Officer in charge of Distillery.

APPENDIX I.

(To be sent to the Excise Commissioner's Office.)

No.

To

The Treasury Officer, Bangalore District.

Please pay Messrs. ., or their Agent, or order, the sum of

Rupees annas and pies

Rupees

on account of the following items of Liquor purchased and issued to the undermentioned Bonded Depôts on the day of 189

Name of Taluk.	Name of Bonded Depôt.	Description of Liquor.	Quantity.		Total number of casks.	Number of jars or bott.es.	Rate of price.
			Gallons.	drs.			

Seal and Signature of Excise Officer in charge of Distillery.

APPENDIX I.

(To be given to the Distillers.)

No.

To

The Treasury Officer, Bangalore District.

Please pay Messrs. ., or their Agent, or order, the sum of

Rupees annas and pies

Rupees

on account of the following items of Liquor purchased and issued to the undermentioned Bonded Depôts on the day of 189

Name of Taluk.	Name of Bonded Depôt.	Description of Liquor.	Quantity.		Total number of casks.	Number of jars or bottles.	Rate of price.
			Gallons.	drs.			

Seal and Signature of Excise Officer in charge of Distillery.

ENDIX J.

THE CONSIGNMENT.)

the Bonded Depôt at.....

.....Taluk.

ಕು ಲ್ಲಿರುವ

ುಹಿಸಿದ ಪರಾಬಿಗೋಸ್ಕರ ರವಾನೆ

name

ಸಿದರೆ

ಂ.

ity. ಾಣ.		Number and amount of cheque given to the Distillers for the price of liquor hereby issued. ಯಿದರಲ್ಲಿ ಕಂಡ ಪರಾಬಿನ ಖರೀದಿ ಗೋಸ್ಕರ ಪರಾಬು ತಯಾರಿ ಯಿ ಜಾರೇದಾರ್ರಿಗೆ ಕೊಟ್ಟ ಚಕ್ಕನ.		Remarks. ಪರಂ.
Drs. ಡ್ಯಾಂ.	Number. ನಂಬರ್.	Amount. ಮೊತ್ತ.		

Signature of Excise Officer issuing liquor.

APPENDIX J.

(TO BE FORWARDED TO THE AMILDAR.)

No.

Pass for transport of Liquor to the Bonded Depôt at.....

in the.....Taluk.

ತಾಲ್ಲೂಕು ಲ್ಲಿರುವ

ಬಾಂಡೆಡ್ ಕೋಠಿಗೆ ಕಳುಹಿಸಿದ ಪರಾಬಿಗೋಸ್ಕರ ರವಾನೆ

Sent by what Railway.
ಯಾವ ರೈಯಿಲ್ ಮಾರ್ಗವಾಗಿ ಕಳುಹಿಸಿದ್ದು,

If sent by cart or carrier, the name of cartman or carrier.
ಭಂಡಿಯಮೇಲೆ ಯಾ ಕೂಲೀಮೂಲಕ ಕಳುಹಿಸಿದರೆ ಅಂಥ ಭಂಡಿಯವನ ಯಾ ಕೂಲಿಯ ಹೆಸರು.

Time allowed for transit.
ಮಾರ್ಗದ ವಾಯಿದೆ.

No of Cask, Jar, or Chest containing Bottles. ಬೀಪಾಯಿಯು ಜಾಡಿಯು ಯಾ ಛೀಪೆಗಳನ್ನ ಕಳುಹಿಸುವ ಪೆಟ್ಟಿಗೆಯ ನಂಬರು.	Description and Strength of Spirits. ಪರಾಬಿನ ವಿವರ ಮತ್ತು ಜೋರು.	Quantity. ಪರಿಮಾಣ.		Number and amount of cheque given to the Distillers for the price of liquor hereby issued. ಯಿದರಲ್ಲಿ ಕಂಡ ಪರಾಬಿನ ಖರೀದಿ ಗೋಸ್ಕರ ಪರಾಬು ತಯಾರಿ ಯಿ ಜಾರೇದಾರ್ರಿಗೆ ಕೊಟ್ಟ ಚಕ್ಕನ.		Remarks. ಪರಂ.
		Gallons. ಗ್ಯಾಲ್ಲ.	Drs. ಡ್ಯಾಂ.	Number. ನಂಬರ್	Amount. ಮೊತ್ತ.	

Dated

The 189

Signature of Excise Officer issuing liquor.

APPENDIX J.

(To be Retained at the Distillery.)

No.

Pass for transport of Liquor to the Bonded Depôt at.....

in the.....Taluk.

ತಾಲ್ಲೂಕು ಲ್ಲಿರುವ

ಬಾಂಡೆಡ್ ಕೋಠಿಗೆ ಕಳುಹಿಸಿದ ಪರಾಬಿಗೋಸ್ಕರ ರವಾನೆ

Sent by what Railway.
ಯಾವ ರೈಯಿಲ್ ಮಾರ್ಗವಾಗಿ ಕಳುಹಿಸಿದ್ದು.

If sent by cart or carrier, the name of cartman or carrier.
ಭಂಡಿಯುಮೇಲೆ ಯಾ ಕೂಲೀಮೂಲಕ ಕಳುಹಿಸಿದರೆ ಅಂಥಾ ಭಂಡಿಯವನ ಯಾ ಕೂಲಿಯ ಹೆಸರು.

Time allowed for transit.
ಮಾರ್ಗದವಾಯಿದೆ.

No of Cask, Jar, or Chest containing Bottles. ಪೀಪಾಯಿಯು ಜಾಡಿಯು ಯಾ ಕೇಪೆಗಳನ್ನು ಕಳುಹಿಸುವ ಪೆಟ್ಟಿಗೆಯ ನಂಬರು.	Description and Strength of Spirits. ಪರಾಬಿನ ವಿವರ ಮತ್ತು ಜೋರು.	Quantity. ಪರಿಮಾಣ.		Number and amount of cheque given to the Distillers for the price of liquor hereby issued. ಯಿದರಲ್ಲಿ ಕಂಡ ಪರಾಬಿನ ಖರೀದಿಗೋಸ್ಕರ ಪರಾಬು ತಯಾರಿಯಿಜಾರೇದಾರ್ರಿಗೆ ಕೊಟ್ಟ ಚಕ್ಕಿನ.		Remarks. ಪರಾ.
		Gallons. ಗ್ಯಾಲನ್.	Drs. ಡ್ರಾಂ.	Number. ನಂಬರ್.	Amount. ಮೊತ್ತ.	

Dated

The 189

Signature of Excise Officer issuing liquor.

APP

(To Accompan

No.

Pass for transport of Liquor t

in the.....

ತಾ

ಬಾಂಡೆಡ್ ಕೋಠಿಗೆ ಕ

Sent by what Railway.
ಯಾವ ರೈಯಿಲ್ ಮಾರ್ಗವಾಗಿ ಕಳುಹಿಸಿದ್ದು.

If sent by cart or carrier, the
of cartman or carrier.
ಭಂಡಿಯುಮೇಲೆ ಯಾ ಕೂಲೀಮೂಲಕ ಕಳು
ಅಂಥಾ ಭಂಡಿಯವನ ಯಾ ಕೂಲಿಯು ಹೆಸ

Time allowed for transit.
ಮಾರ್ಗದ ವಾಯಿದೆ.

No of Cask, Jar, or Chest containing Bottles. ಪೀಪಾಯಿಯು ಜಾಡಿಯು ಯಾ ಕೇಪೆಗಳನ್ನು ಕಳುಹಿಸುವ ಪೆಟ್ಟಿಗೆಯ ನಂಬರು.	Description and Strength of Spirits. ಪರಾಬಿನ ವಿವರ ಮತ್ತು ಜೋರು.	Quan ಪರಿ
		Gallons ಗ್ಯಾಲನ್

Dated

The 189

APPENDIX R.

No.

License granted to persons placed in charge of Bonded Depots under Arrack Distributing Contractor appointed by Government.

I, ..., Deputy Commissioner of the .... District, under the provisions of the Excise Act XXII of 1881, hereby license you, ... appointed to the charge of the Bonded Depôt at .... by ..... who has been granted the right of conveying Arrack and other Country Spirits under bond from the Central Distillery to the various Bonded Depôts in the Mysore State for the year 189 -9 , subject to the following conditions and stipulations to be observed by you, the said ....

CONDITIONS.

You shall place this license in a conspicuous place in your depôt.

2. You shall not mix, or knowingly permit any other person to mix, in the arrack and other country spirits under your charge, any ingredient pernicious to health, or other noxious material intended or supposed to increase the power of the spirit or to add to its intoxicating quality.

3. You shall issue arrack only to licensed farmers and separate shopkeepers attached to your depôt, on production of Treasury Receipt, in proof of the payment of duty and price of arrack, and double-distilled country spirits to hospitals and other public institutions on production of similar receipts.

4. You shall issue permits in the prescribed form for the transit of arrack from your depôt to the shops dependent thereon.

5. You shall not open your depôt before sunrise.

6. You shall not keep your depôt open after 8 P. M.; nor shall you allow any one to remain in your depôt during night after that hour.

7. You shall not receive any grain, jewels, goods, wearing apparel or other article in barter or in pawn for arrack; but, on the offer of any such, shall give information to the nearest Magistrate or Police officer.

8. You shall not allow any quantity of spirits to be removed by any individual from your depôt on any pretence whatever, without a valid permit.

9. You shall keep an account showing the quantity and strength of arrack and other spirits received in your depôt, the quantity and strength of arrack and other spirits issued, and the quantity and strength of those remaining unissued each day. Such accounts shall be in such form as may be prescribed by the Excise Commissioner or Deputy Commissioner, and shall be produced for the inspection of the Deputy Commissioner or of any Officer appointed by him for the purpose of inspecting them, or of an Excise Officer, whenever required. The issues of spirits of higher or lower strengths than 20° under-proof shall be accounted for separately in the prescribed form.

10. You shall be bound to furnish such returns and information as may, from time to time, be required by the Exsise Commissioner or Deputy Commissioner.

11. You shall not keep in your depôt any arrack and other spirits except those supplied by the Government contractor; neither shall you keep in your depôt, arrack of any other strength than 20° under-proof without special permission. The arrack and other spirits kept in your depôt shall be unadulterated and undiluted.

12. You shall not keep arrack and other spirits at any other place than that specified in this license.

13. You shall use such measures as may, from time to time, be prescribed by Government.

14. Such measures shall be tested and stamped by the Excise Department.

15. You shall keep, if required to do so by the Excise Commissioner, an hydrometer of the prescribed description.

This license may be recalled by me at any time.

Dated the day of 189 .

Schedule showing the boundaries of the Depôt.

Street and Door No. or other particulars.	Bounded on the				Remarks.
	North by	East by	South by	West by	

Deputy Commissioner.

Counterpart Agreement to be executed by persons placed in charge of Bonded Depot under Arrack Distributing Contractor.

I, ...son of .....residing at ..... appointed to the charge of a Depôt at ..... by ..... who has been granted the exclusive privilege of distributing Arrack and other Country Spirits to the farmers and separate shop-keepers in the various Districts except Bangalore, from the ..... day of ..... 189 , to the ..... day of ..... 189 ; having been licensed by the Deputy Commissioner of the District of ..... to issue Arrack and other Country Spirits in the said Depôt from the ..... day of ..... 189 , to the ..... day of ..... 189 , do for myself, my heirs, my legal representatives and assigns, hereby agree with the said Deputy Commissioner that I will well and truly observe and perform the conditions and stipulations contained in the license, No. ..... dated the ..... day of ..... 189 , issued to me by the said Deputy Commissioner.

Dated the ..... day 189

Signature.

Witnesses :—

1.

2.

APPENDIX S. (i)

Form of Contract Bond to be executed by the Government Contractor for carriage of Arrack and other Country Spirits to the Bangalore City Bonded Depôt.

WHEREAS I, , have been granted by the Government of Mysore for the period of five years beginning with the 1st of July 1897, and ending with the 30th of June 1902, the right of conveying arrack and other country spirits from the Central Distillery *under bond* to the Depôt in the City of Bangalore, in quantities sufficient to meet the demand of the separate shops dependent on such Depôt, and whereas the said Government has agreed to pay me the remuneration hereinafter described, I, the said , for myself, my heirs, legal representatives, and assigns hereby agree and bind myself to all the terms and conditions hereinafter set forth :—

(1) that I hold myself responsible to Government for the correct delivery of the requisite supplies of arrack at 20° under-proof to the separate shop-keepers, in the said Bonded Depôt at the City of Bangalore, on production of Treasury receipts in proof of prepayment of duty and price of such arrack ;

(2) that in special cases sanctioned by the Deputy Commissioner, I shall be bound to carry the requisite supply of arrack to any altered locality of the existing Depôt, provided the expense to me is not likely to be greater than supplying the present Depôt ;

(3) that as remuneration for my contract, the Government shall pay me, at the end of each month, an amount calculated at the rate of for every gallon of arrack conveyed by me from the Central Distillery to the Depôt, and shall allow me no wastage under any circumstances whatsoever ;

(4) that the usual establishment required for such Depôt and the house rent shall be paid for by myself ;

(5) that the establishment at the Depôt shall keep such accounts as may be prescribed by the Excise Commissioner, and shall be under the control and orders of myself, and regard themselves as my servants ;

(6) that I shall conform to the Excise laws and rules now in force, and which may from time to time be issued by Government, and also to such rules of practice as may be prescribed by the Excise Commissioner ;

(7) that for the due fulfilment of the terms of this contract, I hereby deposit in the Huzur Treasury the sum of rupees one thousand in cash, (or Government Securities duly endorsed in favor of the Dewan) ;

(8) that I equally with the Depôt-keeper shall be bound by the conditions of the Depôt license, Appendix R of Arrack Rules ;

(9) that I shall be bound to dismiss any of my servants on the requisition of the Excise Commissioner or the Deputy Commissioner of the Bangalore District, and appoint qualified men instead without delay ;

(10) that I shall be bound to make good the loss accruing to Government and the separate shop-keepers by short stock or no stock in the said Depôt, or by my neglect or carelessness in not conveying the necessary supplies of arrack to the Depôt in due time.

(11) that as the liability of the manufacturers ceases on delivery by them of arrack to me at the Distillery, all further liability or responsibility to account for the whole quantity of such arrack thenceforth, shall rest with me, and any diminution from any cause whatever, (Acts of God and the State's enemies and robbery by vis major excepted), shall be made good by me at the prescribed rate of still-head duty and price per gallon of 20° under-proof, and proportionately for higher or lower strengths ;

(12) that in case of any breach of the laws and rules or of the aforesaid conditions, or in case of any attempt at fraud by my servants, agents or employés, it shall be competent to the Excise Commissioner to impose upon them, or upon myself in the event of my neglect, a fine not exceeding Rs. 50 for every such breach or neglect, or, at the option of the Excise Commissioner to declare the money deposited by me forfeited ; and to cancel the contract with the previous sanction of Government ;

(13) that the imposition of a fine or the forfeiture of the deposit, or the cancelment of the contract, shall not be held to prevent prosecution for any offence committed under any law for the time being in force ; and

(14) that this contract shall not be transferable except with the consent of the Excise Commissioner subject to the approval of Government.

In witness whereof I, , hereunto set my hand and seal this day of 189 .

Sealed, signed and delivered in the presence of us :—

Witnesses :—

1.

2.

APPENDIX S. (ii)

Form of Contract Bond to be executed by the Government Contractor for carriage of Arrack and other Country Spirits to Bonded Depôts.

WHEREAS I, , have been granted by the Government of Mysore, for the period of five years beginning with the 1st of July 1897, and ending with the 30th of June 1902, the right of conveying arrack and other country spirits from the Central Distillery *under bond* to the various Depôts in the Districts of Kolar, Tumkur, Mysore, Hassan, Kadur, Shimoga, and Chitaldrug, in quantities sufficient to meet the demand of farms and separate shops dependent on such Depôts, and whereas the said Government has agreed to pay me the remuneration hereinafter described, I the said ., for myself, my heirs, legal representatives and assigns hereby agree and bind myself to all the terms and conditions hereinafter set forth :—

(1) that I hold myself responsible to Government for the correct delivery of the requisite supplies of arrack at 20° under-proof to the various arrack vend renters or farmers and separate shop-keepers, in the said Bonded Depôts, and of other country spirits for the use of hospitals, dispensaries, &c., on production of Treasury receipts in proof of prepayment of duty and price of such arrack and of the price of other country spirits for the use of hospitals, &c.;

(2) that in special cases sanctioned by the Deputy Commissioner at the instance of any farmer, I shall be bound to open new Depôts in any tract and to carry the requisite supply of arrack to such new Depôts or to any altered locality of the existing Depôts, provided the expense to me is not likely to be greater than maintaining and supplying present Depôts ;

(3) that as remuneration for my contract, the Government shall pay me at the end of each month an amount calculated at the rate of annas for every gallon of spirits conveyed by me from the Central Distillery to the Depôts, and shall also allow me actual wastage at a rate not exceeding one and a quarter per cent on the quantity of arrack removed by me from the Distillery and till actual delivery at the Depôts of the liquor to the farmers ;

(4) that the usual establishment required for such Depôts and the house-rent shall be paid for by myself ;

(5) that the establishment at such Depôts shall keep such accounts as may be prescribed by the Excise Commissioner, and shall be under the control and orders of myself, and regard themselves as my servants ;

(6) that I shall conform to the Excise laws and rules now in force, and which may from time to time be issued by Government, and also to such rules of practice as may be prescribed by the Excise Commissioner ;

(7) that for the due fulfilment of the terms of this contract, I hereby deposit in the Huzur Treasury the sum of rupees five thousand in cash, (or Government Securities duly endorsed in favor of the Dewan) ;

(8) that I equally with the Depôt-keepers shall be bound by the conditions of the Depôt license, Appendix R of Arrack Rules,

(9) that I shall be bound to dismiss any of my servants on the requistion of the Excise Commissioner or the Deputy Commissioner of the District in which they may be employed, and appoint qualified men instead without delay.

(10) that I shall be bound to make good the loss accruing to Government and the farmers and separate shop-keepers by short stock or no stock in the said Depôts, or by my neglect or carelessness in not conveying the necessary supplies of arrack to the Depôts in due time ;

(11) that as the liability of the manufacturers ceases on delivery by them of spirits to me at the Distillery, all further liability or responsibility to account for the whole quantity of such spirits thenceforth, shall rest with me, and any diminution from any cause whatever, (Acts of God and the State's enemies and robbery by vis major excepted), over and above the aforesaid one and a quarter per cent wastage, shall be made good by me at the prescribed rate of still-head duty and price per gallon of 20° under-proof, and proportionately for higher or lower strengths ;

(12) . that in case of any breach of the laws and rules or of the aforesaid conditions, or in case of any attempt at fraud by my servants, agents or employés, it shall be competent to the Excise Commissioner to impose upon them, or upon myself in the event of my neglect, a fine not exceeding Rs. 50 for every such breach or neglect, or, at the option of the Excise Commissioner to declare the money deposited by me forfeited ; and to cancel the contract with the previous sanction of Government ;

(13) that the imposition of a fine, or the forfeiture of the deposit, or the cancelment of the contract, shall not be held to prevent prosecution for any offence committed under any law for the time being in force ; and

(14) that this contract shall not be transferable except with the consent of the Excise Commissioner subject to the approval of Government.

In witness whereof I, , hereunto set my hand and seal this day of 189 .

Sealed, signed and delivered in the presence of us :—

Witnesses :—

1.
2.

M 35

Subject:-

Claim of municipal Board, Bangalore city for transfer of Excise license fees to the Board under orders of 1883.

References.

(A) Bangalore Town municipal Regulations 1871 introduced by Govt of India notification no 51 J. dated 31st March 1871 (Extract put up)

(a) - Section 58 of original Regulation (1871) (extract put up)

(b) - Schedule C II - Rules for liquor licenses Class I. II. III & IV (extracts put up)

(B) notification no 108 dated 6th april 1883 amending the Regulations of 1871

(C) Regulation I of 1890 amending the same (dated 6th may 1890) -

(D) Proceedings no 4728-37 R 849 dated 16th November 1880, stating that the License fees in Bangalore and Kolar for European liquor shops is Rs 50 per annum and noting those prevailing elsewhere and revising the rates

(E) - Government of India no 195 R of 12/18/1872, transferring to the Bangalore municipality the license fees on the sale of liquors within the municipal limits heretofore credited to the General Revenue of the province to bear 1/3 of the cost of Local Police.

(F) Proceedings no 979-67 dated 26th Authorising (2) (Ex
para 3 Revenues from liquor lic (Ex
were utilized for up-keep of Low the (3)
force in Bangalore and Continue
the charges for medical, Education (4) a
now made over to the Board

(J

(V) notification no 31 dated 9th May 1889 Rule V fixing fees for foreign liquor licenses from Rs 25 to 50 and ruling that these are in addition to those levied by the municipal Board for Registration under Section 58 Schedule C II Classes I III & IV.

Note The Dewan was very vexed at the time that this distinction was not well known and properly acted up to. Sir Sheshadri Iyer therefore clearly showed what were the powers of Government under the "Excise Act" and the "municipal Regulations" respectively that is all.

(VI) Bangalore district Deputy Commrs letter no 105 dated 28th September 93.

(a) claims the fees authorized under rule V notification no 31 of may 89 (see para 4 above) for the purposes of meeting expenditure under medical, Educational &c under orders of 1883 (see para V above)

(b) The Excise Commr in reply to the above dissents from Dy Commrs view and holds that municipal registration fees alone can be utilized by the Board and not License fees levied under the Excise Act which are Provincial Funds.

(C) Sends the above to Government for information. } no 1232-149 of 3rd October 193

Note by the Special assistant Commissioner.

1) explains the circumstances under which X
F.L.L. fee was revised in 1884. (Vide Para 11 of my Note (2/a) sent with the
Doubts whether both levies under provincial letter to Govt
(Excise) and municipal (Registration) were No 1169/65 of 12/9/89
levied from the outset.

Indicates who should act to enforce Excise Rules.

2 that references quoted above are wrong.

3. To G: forwarded as above pursuant 2 & 4 → no 22722/2411 of 21/6/94

ch from compilation of the Revenue Acts and
neipal orders in force in Mysore

Page 170

Abkari

Foreign Department Fort William – 29th Nov. 1864.

Revenue

No: 244

His Excellency the Viceroy and Governor General of India in Cou
is pleased to extend to the Province of Mysore, Act XXI of 1856 being
"an Act to consolidate and amend the law relating to the Abkari
Revenue in the Presidency of Fort William in Bengal."

The 13th December 1856.

The following Act, passed by the Legislative Council received
assent of the Right Honorable the Governor General on the 22nd N
1856, and is hereby promulgated for general information: –

XXI of 1856

An Act to consolidate and amend the law relating to the
Abkari Revenue in the Presidency of Fort William in B

Notification of the Govt of India
No. 251. I. D. dated 12th September 1879 extending
Act X of 1871 to the Territories of Mysore

P. J. B

Act IX of 1871 repealed by Excise Act
XXII of 1881 (Excise) as amended by
Act VI of 1885 by para 15 of Population
III of 1885.

Encl (12) 111

Note by the Special Assistant Commissioner

(12)

(1) The Excise Commr. does not explicitly answer the query put in para 6 of Government Docket no. 22722/2411 dated 21st June/94, viz, to report if two separate levies of —
(1) License fees under notifn no. 31 dated 9th May 1889 and
(2) Registration fees under the Bangalore Municipal Regulations of 1871 Schedule C II —
have been realized separately and credited to Provincial and Municipal Revenues respectively from the outset, but entered into a history of the two levies which is long, mainly erroneous, and states that the levies are authorized. We knew this.—

(2) In reply to the 2nd query the Excise Commr. quotes notification no. 495 dated 30th March 192 but does not say how the municipal officials are giving practical effect to the powers they have been invested with generally, and Swamidoss Pillai in particular, both as regards "Collection" of Excise Revenue and enforcing the rules framed under the Act—

(3) Draft put up to Excise Commr to reply definitely to the queries put. I have also touched on the following points.

4 From the order of 1872 (see para E above) it is quite clear that the Board were given the license fees heretofore levied and credited to General Revenues of the Province, to support the cost of ⅓ of the Police and this was continued to the Board by the order of 1883, (see para F above) to meet medical, educational and other charges transferred to the Board when the Police charge was with-drawn. (6)

5 From another file I find that only one of the two levies have been evidently effected and the Board apparently slept on their dual rights (vide Dy Commrs Letter no 280 of 26th January 194 to Government (Copy put up), and came down on the vendors to pay up arrears under one of the two heads (Municipal-Registration) and made them pay the same. They appealed to

to Government and Government asked the Board to consider the matter prospectively and to refund the arrears levied.*

Proceedings no. 19259 of
L.F. 139-93

12/5/94 (Loose Form B.L. file 139/98)

S.O.F. 11/8/94

I doubt the necessity for further enquiry. The case seems to be ripe enough for orders

Draft sent up to
S.O.F.
P.T.O.

Sec'y to Revenue.
Consider for
orders.
9/9/94

I ~~II~~ 37 (9)

Submitted

Sir: —

1. When these rules were framed I brought to notice that the Fees in the Town of Madras were higher while country liquors had not only to pay a very high Registration fee but also a licensee fee of 4 annas levied as surcharge on sales over 55 Gallons. That the small fee of Rs 50/ levied by the Board was only a premium to petty traders working the business to the detriment of the Excise Revenue. That the raising of the fee would bring out a more respectable class to take up these Licenses and open out more respectable places of business.

2. The Dewan then retained Rs 50/ to the Board, under the Municipal Regulations, and added another Rotal amt to the to assimilate the scale in force

in

in force in Madras under the
Spirit pus pr Stamp clauses in Rule V of G.O. No. 31 of May 91
Excise Act, ~~to obtain this end~~.

It is not apparent from the
correspondence whether the two
separate levies have been realized
& credited
to their respective heads "Imperial
and Municipal". This fact
should be cleared up now

3. As the claim has lain dormant
so long it might, if the right
is to be conceded, have ~~a~~ prospective
effect.

4. The Deputy Commissioner
must act in this matter, unless
the Assessor of Municipal Taxes
or other Officers entrusted with
the collection of the Municipal
dues, is empowered to do so,
under section 24 of the Excise
Act. If I recollect aright
Somidas Pillay was so empowered
by the Deputy Commissioner
some years ago to deal with

The question of levies connected with Arrack shops. But the Municipal Officers should not go further than "collection". The Rules should be enforced by the Regular Executive Staff of the Excise Department -

III of 1888

5. The Regulation quoted* is that for Mysore Town and not for Bangalore city -

6. A draft is put up on paras 2 and 4 of 5- On receipt of a reply the orders of Govt can be obtained

[redacted]
Special Assistant Excise Commr
Doing duty Dewans Office
Camp: Mysore

(14) 40

N

It appears to me the request of the Board is unreasonable. Under the Municipal Regulations they are empowered to levy a maximum fee of 50 Rs on each foreign Liquor shop, as Registration fee & they have been levying this sum since a very long time. In 1889 with a view to ensure the respectability of the shops the Govt directed under the rules under the Excise Act an additional Retail License fee of 50 Rs on Foreign Liquor Shops. This fee could not be claimed by the Municipality as it did not exist in 1883 or 1872 & the orders of three years dealing with the transfer of License fees could relate only to the fees then levied & are consequently irrelevant in Considering the question

Notif^n no. 31 of May 9/1889.

?

of the Board's right to fees newly imposed in 1889 under the Excise Act, unless we interpret 'License fees' in the orders of 1883 to mean all license fees existing or to be levied in the future; such an interpretation I need hardly say would be palpably wrong. Under these circumstances I would suggest that the President of the Board be informed that while Govt do not propose to deprive the municipality of License fees which they have been enjoying under the orders & by the grace of the Govt., they cannot recognise the Board's right to new items of Excise Revenue which Govt may choose to levy under the Excise Act for the improvement of the General Excise Revenues of the Province 1/7 J.P.

This paper may go to the third Councillor + disposed of in the Revenue department subject to Gen. Secretary's

4/2

(11) The explanation contained in the Ex. Comm's No 4220 (414) of 28 June 1894 seems to clear all doubt in the matter. The Liquor Licenses fees are different fr. the Regn fees, and the Municipality can legally claim only the latter.

2 The matter requires disposal in the Ex. Dept.

3 Forwarded accy & the Secretary.

2/Jan 1895 Irish.

Excise.
Lubenail
Case 4
3-7-95

Yr Clerk
Here is the file I
ordered yesterday
at the Stamp Office
from Somerset House
Open File 5/7
5/7

(15) O. 13

Transfer of Foreign liquor License fees to the Bangalore City Mcty

The municipal Regulation was introduced into the Bangalore municipality under Govt of India Notification dated 31st March 1871 No 51 J.

The Govt of India at the recommendation of the Local Govt transferred to the municipalities of Bangalore the license fees on the sale of liquors within municipal limits hereto fore credited to the general revenues of the Province", "subject to the condition mentioned in Para 2 of your Secy's letter No 916/236R dy 9th March 1872 to the effect that in consideration of

+ No 195R dy 12th August 1872

surrender the Municipality will henceforward bear $\frac{1}{3}$ of the cost of the local Police".

The Excise Commissioner states that Govt realizes license fees on foreign liquor shops, while the municipality levies separately license fees under the Municipal regulations and is not entitled to the Govt revenue from license fees. But the Dy Comr contends that if the term "revenue from liquor licenses" was intended to be meant, the fees leviable under Schedule C II of the Municipal Regulations, there would have been no necessity for this transfer by a special order.

I beg to add that if the intention of Govt was not the the transfer of the Provincial

Memo of letter dy 28/9/93 No 1225/88 of the Dy Comr Bangalore

item of revenue to the municipality, but only the fees leviable under the Municipal Regulation, there would have been ~~not only~~ no necessity for the issue of a special order transferring the item to the municipality, ~~th~~ which is legally entitled to it, nor would the Govt be justified in imposing the condition requiring the municipality to contribute towards one third of the cost of the town Police in consideration of the surrender made by Govt of ∧ I therefore consider

∧ of the municipal item of revenue

that the municipality is justly entitled to the license fees on foreign liquor fees.

It ~~was~~ ~~to~~ may be doubted whether the transfer made was the item leviable by the Regulation in as much as it had been previously enjoyed by Govt, ~~But~~ If so, the municipality would not have consented to bear one third cost of the Police in return for the transfer of an item ~~justly~~ legally belonging to it. To make the point clear, I beg to suggest that complete correspondence which

This argument is not quite much as the Govt. have a right to impose the whole cost of the Police on the Bombay under sec 92 of the Municipal Regulation.

1/7.

ended with the letter
from Court of Indore
dated 12 August 1872 etc 195R E
may be caused to be
traced. If the subject
matter was raised before
the introduction of the
Municipal Regulation,
it is a conclusive proof
that the liquor license
fees now credited to
Provincial was really
transferred to the Municipality
so far back as 1872
and that it is entitled to
the refund of the amounts
credited to general revenues
from the ~~date of the~~ year
~~order~~ 1889, as no such fees were
collected ~~credited~~ to Govt previously.

These papers may be called for
for the Genl. Records & Rules
Early.
11.5.95

The El Records say that
the papers were transferred
to the Residents' office
DJ 24/6/95

Vide Excise Comm letter dy 28/6/94

30/4/95

The second point raised by the Dy Comr of Bangalore is "the administration of the revenues" by the Municipality. Under Para 3 of Govt Proc dy 26/5/83 No 919-22/67 the administration of this item of revenue may ~~ought~~ not to be left in the hands of the Municipality.

Submitted for orders.

18/12/94

Received 6/5/95

" " "

In order to meet the cost (Police), the Board now receives the revenues from Muhatafa taxes and Lagcon licenses ~~fees~~. While therefore the Board will continue to have these sources of income which are in every way fit to be administered by local bodies, it will cease to bear the cost of the Police, but instead thereof, will take over the following items of expenditure

(16) Office note dated 10th August 95.

Subject — Claim of Bangalore Municipality Board for License fees on Foreign Liquor Shops.

Reference — Excise Commrs. Letter No. 4220/414 dated 28th June 95.

I. The 1st Abkari act XXI of 1856 was introduced into Mysore by Notification No. 224 dated 29th November 1864 (copy put up) This was superceded by another act X of 1871 by Notification No. 251 I B. dated 12th September 1879, copy put up. The latter was superceded by the present act XXII of 1881 ammended by act VI of 1885 by Regulation III of 1886 on 15th September 1885.

+ Sn. & Manual Page 71

II. From the foregoing it will be clearly seen that there were laws in force for the levy of fees on Foreign Liquor Licenses from 29th of November 1864. There is no doubt that such levies were made as an Imperial charge under the foregoing acts — In correspondence ending with Secretary's Letter 788/32R dated 20th May 1872, the Mysore Government suggested to the Govt. of India to surrender the Liquor License fees to the Municipality, provided 1/3rd Cost of the Local Police Force was borne by the Board. This Correspondence is not now in our Records, but was sent to the Resident's Office; suggests a copy being asked for to remove all doubts on the subject, if, what is urged below, is not conclusive.

+ Get this Rule
It is explained
21-10-95

Copy obtained from the Resident's Office & Filed.
26/10/96

III In 1883 the Board were re lieved of the Police Charges but on the same conditions as in 1871; the Liquor license Fees Revenue were made over to meet "Educational", "Medical" & charges.

IV The Municipal Regulations were introduced on 31st March 1871 and this measure was ammended in 1890 and in both enactments the Board had power to levy rates to take out Separate certificates of Registration, for each place of bussiness, and these rates are given in Schedule C.2., attached thereto.

V By a misapprehension as to the distinct nature of the two levies the Board slept on its rights though Govt clearly in Notification No 31 of 1889 indicated the same, till 25th September 1893, when the Municipality demanded the amount for 93/94 & arrears for 90-91, 91-92 & 92-93.- As the Board proceeded to enforce their rights, the shop-keepers paid the amounts demanded. On appeal Govt said the Board had a right to the fees but suggested refund of the fees for 3 years levied by the Board.

VI It will thus be seen that there are two distinct levies:-

(I) For Municipal purposes under the Abkari and Excise Laws. -

(II) For Municipal purposes.

And as certain Imperial charges had to be borne by the Board, in part in 1871, and in whole in 1883, the Fee was made over to meet

to

the same. It is not likely or probable that Govt. intended that the Board's Revenue, levied under its own laws, should go to meet "Imperial Charges". Independant of the correspondence, therefore, the view is in favour of the Board. Orders are therefore solicited to pay the fees recovered under the "Excise Act" to the Board, if credited to Govt. from 1889, or such period as these fees were so credited, for the City of Bangalore. They (the Board) had to meet certain special Imperial expenses, and are evidently entitled thereto. A refund bill should be submitted duly certified by the Treasury Officer.

As regards the 2nd levy, there is no doubt (the Board) they clapt on their rights till September 1893. —

12/8/95

S. H. A. Pur. C.

P. S. The question relative to orders of Inml Officials will be disposed of in another reference now pending orders — as soon as a reply is received from the Govt. of India on the status of "Shroffs" — Reminder sent on 14/8/95

S. H. J.

(17)

2 52

Memo

1 What was it that was levy credited to the General revenues in the year 1872, & what was in that year transferred to the Board? How was the order effected in that year given effect to? In other words what was the item which the Board was entitled to receive?

2. In the order of 1883, it is said that the Board was receiving the revenue from liquor licenses. What was it that the Board was then receiving? At what stage was the item transferred from the revenues in the year 1872. Was the Govt receiving any thing in addition to what the Board was in receipt of?

In 1889, a Letter

Vide endorsement to Letter No 788 dt 20/5/72 & No 32 5910/236R dt 9/3/72 quoted in (21) dt 12/8/72 endorsed to (20)

No 195-R from the Secy to Govt India, communicated to the Secretary to the Board in Fl No 2760/603 dt 19-8-72 & connecting papers.

(6)

No 919-22/67 dt 26/5/83

2. The Municipality was in receipt of the license fees above referred to.

Submitted. Yes.

Dy Notice

(7)

Notification No 31 dt 9-5-89.

fees was laid down
under the Excise Act.
Was this a new levy
altogether, or was it
merely an alteration
or modification of
fees already in value?
2 of the latter, who
were in receipt of
those fees till then
the Board or the Govt.
were those fees the
same as the item
transferred to the
Board in 1872 & of
which the Board
had been in enjoy-
-ment in 1883? Also
did the Board continue
to enjoy it till 1889?

Here are matters
which require clearing
up. (The correspondence
which resulted in
the transfer ordered
in 1872 is important.
A copy of it may
be obtained)

The letter No 5639
27/2/80 from the Dy
Comr, referred to has been

fnb D.

( ) For our office

14a

(General Serial No. 30.)

1893 4737.
R1115.

From
The Excise Commissioner
in Mysore

To
The Chief Secretary to the Dewan
of Mysore.

Submitted with draft for approval or other orders.

K.S.

SECTION L. R.
FILE No. 11 of 93-94
SERIAL No. 1

Dated 3rd
Despatched 4th } October 1893.
Received

Enclosures No. one

General No. 1232
No. 149

~~*In reply to*~~

SUBJECT.

Submits for information copy of correspondence between this office and the Deputy Commissioner, Bangalore District, relative to the claim advanced by the Bangalore Municipality to the license fees payable to the State under the Foreign liquor Rules.

Rev Mr M S/10

Re same No 2272 2 21/6/94.
R 2411

References (to be entered only in the Dewan's Office).

Regd No III 788, Nos: Nr 31 of 9.5.89, & Nos: No 919-22 of 26.5.83, perhaps. 67

M.R. 12/10/93

(8) 2

No. 1232/149 (Encl) Excise Commissioner's Office,
Dated 3rd/4 October 1893

From

The Excise Commissioner
in Mysore.

To

The Chief Secretary to the
Dewan of Mysore

Sir,

I have the honor to submit, herewith, for the information of Government, copy of the marginally noted correspondence relative to a claim advanced by the Bangalore Municipality to the license fees payable to the State under the Foreign liquor Rules* framed under Section 55 of the Excise Act, and published under Government Notification No. 31, dated 9th May 1889.

1. Letter No. 105, dated 28th September 1893, from the Deputy Commissioner, Bangalore district.

2. Docket No. 1225/88, dated 2 October 1893 to ditto.

* print up (7)

I have the honor to be,
Sir
your most obedient Servt.
S Miketts
Excise Commissioner
in Mysore

A No. 105.

Deputy Commissioner's Office
Bangalore District
Bangalore, 28th September 1893.

8/a

From

The Deputy Commissioner
Bangalore District

To

The Excise Commissioner
in Mysore.

Sir,

I have the honor to request orders on the following point which is involved in some doubt.

2. Government order No. 919-22/67, dated 26th May 1883, which relates to the transfer of the cost of the city Police to the Provincial Revenue and certain other items of expenditure to the Municipality, contains the following passage:-

Para 3. "The present cost on account of

of the Town Police amounts to Rs 26,578 per annum. In order to meet this cost the board now receives the revenues from Mohatarfa taxes and liquor licenses. While therefore the Board will continue to have these sources of income which are in every way fit to be administered by local bodies, it will cease to bear the cost of the Police, but instead thereof, will take over the following items of expenditure"

3. Revenues from "Liquor Licenses" are (i) the fees chargeable under schedule C II of the Municipal Regulations and (ii) fees payable under Rule V of Notification dated 9th May 1889.

4. The Municipality is, under the Regulations which gave it its constitution, entitled to fees (i), and it is also claiming fees (ii) under the Government order of 1883.

5. Mohatarfa taxes are an item of

of Provincial Revenue, and therefore
the revenue from "Liquor Licenses"
transferred by the Government order
of 1883, is argued to be also an item
of Provincial Revenue, and is in
consequently the fees collected under
the Notification of 1889. This view is
strengthened by the additional argument
that, if by the term "Revenue from
liquor licenses" the fees leviable under
Schedule C II of the Municipal
Regulations had been meant, there
would have been no necessity for a
transfer by a special order such as
that of 1883. If this view is correct,
the Municipality is entitled to the
License fees, which are at present
credited to the Provincial Revenues.

6. I request orders as to (i) whether
I may transfer the fees to the
Municipality and (ii) if so, whether
it is from the current year or retrospec-
tively for all the years during which

they

they have been credited to the Provincial Revenue.

7. Incidently, another question arises, and I request its solution as well.

8. The order of 1883 contemplates the administration of the revenues therein transferred by the Municipal Board. The Mohatarfa taxes ~~are~~ are assessed and administered by the Municipal Executive. Is the administration of "Liquor Licenses" also to be left to the Board? The Notification of 1889 gives the power to the Deputy Commissioner.+

I have &c.
(Sd) M. Lanigellason
for Deputy Commissioner

From
The Excise Commissioner
in Mysore

To
The Deputy Commissioner
Bangalore District

Dated 2/3 October 1893.

No. 1225/88.

The

The Deputy Commissioner's No 105,
dated 28th September 1893.

In reply has the honor to state that, under the old "License System" before the introduction of the Municipal Regulation X III of 1888, the Bangalore Municipality used to receive from the arrack shopkeepers a license fee of Rs 15 per measure, together with 4 annas surcharge on each gallon of liquor sold in excess of 60 gallons, and from foreign-liquor shopkeepers Rs 50 per annum for each license, in accordance with para 3 of Government Proceedings No 919-22, dated 26th May 1883. After the introduction of the Municipal Regulation, a new condition was introduced into the arrack license to the effect that the shopkeeper shall pay to the Municipality a license fee of Rs 180 per annum or Rs 15/- per

per mensem, together with a surcharge of 4 annas per gallon on all arrack sold in excess of 55 gallons a month, and in the new Foreign Liquor Rules published under Government Notification No. 31, dated 8th May 1889, a provision was made to the effect that, in addition to the license fees payable to Government under Rule I, every foreign liquor shopkeeper shall pay to the Municipality the prescribed fees under the Municipal Regulation, so that the Municipality now gets exactly the same revenues from liquor shops that it enjoyed under the above Government Proceedings, before the introduction of the Municipal Regulation III of 1889. Under such circumstances, the license fees payable under Rule V and which are credited to the State Revenue, cannot be transferred to the Municipality.

2. In regard to the query in para 7 of the Deputy Commissioner's letter, I observe

observes that the fees levied ~~under~~ under section 58 of the Municipal Regulation, should be administered by the Municipal Executive, and the licuse fees payable to the state, should be administered by the Deputy Commissioner in accordance with the provisions of the Excise Act and the Rules framed thereunder.

(Sd) L. Ricketts

Excise Commissioner

in Mysore

"Copy"

L Ricketts

Excise Commissioner

in Mysore

M. S.

(A)

10

Foreign Department

Notification

Judicial

Fort William, the 31st March 1871.

(a) No 51. J. — His Excellency the Viceroy and Governor-General in Council is pleased to declare that the Regulations published below, shall have force in the Cantonment and also in the Town of Bangalore, with effect from the 1st April 1871: —

A Code of Regulations relating to the appointment of Municipal Commissioners for the Municipal limits of the Cantonment and the Town of Bangalore (Respectively) and the management of their Municipal affairs, and to make better provision for the Police, Conservancy and Improvement of the said Cantonment and Town and to enable the said Commissioners to levy taxes, tolls, town duties and rates therein.

1. Acts XIV of 1856 and XVIII of 1864 shall

shall cease to have any effect within the said Cantonment and Town of Bangalore.

× × ×

(L-1)

Section 58. On and after the day when these Regulations shall come into operation, every retail dealer in spirituous or intoxicating liquors, shall cause each separate place of business used by him for such sale to be registered annually in the office of the Municipal Commissioners, and shall take out a separate certificate of registration annually for each such place of business, and shall pay for every such certificate such annual sum as is specified in Schedule C-2 to these Regulations annexed.

Every place for sale of spirituous liquor to be registered.

59. The President of the Municipal Commission shall determine under which of the classes mentioned in Schedules C and C-2 respectively, to these Regulations annexed, every person

President to determine the classes.

or

or liquor shop liable to be taxed, shall be registered, and shall from time to time declare what are to be considered bazars or markets within the meaning of these Regulations.

X X X

Schedule C II
(Referred to in Section 58)

Liquor License

Class I

Retail Dealers in Country manufactured Beer or Spirits.	180
Keepers of Pattai and Colombo Arrack shops	

Class II

Retail Dealers in Wines, Beer or Spirits, whom the Municipal Commissioners shall have determined not to register under class I	50

Class III

Retail Dealers in Wines, Beer or Spirits, whom the Municipal Comms shall have determined not to register under class I and II	25
Keepers of Shops for the sale of Toddy for each shop	

Class IV

Retail dealers in Wines, Beer or Spirits, whom the municipal Commissioners shall have determined not to register under Classes I, II and III.	12

No. 1951 R.

From

The Secretary
to the Government of India.

To

The Chief Commissioner of Mysore

Sir,

With reference to the correspondence ending with your Officiating Secretary's letter no 788/32R dated 20th May last, relative to the proposed transfer to the Bangalore Municipalities of the License fees on the sale of liquor within municipal limits heretofore credited to the general Revenues of the Province, I am directed to intimate that his Excellency the Viceroy and Governor General in Council sanctions the measure proposed, subject to the condition mentioned in para 2 of your Secretary's letter no 5910/236R dated 9th Nov to the effect that in consideration of this surrender the Cantonment Municipality will henceforward bear 1/3 of the cost of the Local Police.

I have &c
(Sd) C R Aitchison
Secretary to the Govt of India

Simla
12th August 1872.

General No 2760/603

Docket of 1872-73

Copy forwarded to the President of the Cantonment and Town Municipal Boards for information.

"By order"

(Sd) J. Buckle

Offg Secretary

Mysore
C.C. office
Bangalore
19th August 1872.

Proceedings of the Chief Commr of Mysore in the Revenue Department (Revenue) dated 16th Novr 1880.

(4)

Read,—

Letter from the Commr, Nagar Division, no 497-239 of the 29th October 1879, submitting a proposal for the enhancement of the rate of license fee levied on shops in which European liquors are sold.

" Letter no 563 of the 27th February 1880 from the Deputy Commissioner, Bangalore District on the same subject.

D(a) " no 2790 of the 10th February 1880 from the President, Bangalore Municipal Commission.

D(b) " no 1741-480 of the 11th February 1880 from the Deputy Commissioner, Kolar District.

" no 282 of the 1st March 1880 from the Deputy Commissioner, Tumkur District.

" no 1735 of the 14th February 1880 from the Deputy Commissioner, Mysore District.

" no 1492 of the 2nd March 1880 from the Deputy Commissioner of the Hassan District.

" no 402 of the 14th February 1880 from the Deputy Commissioner of the Chitaldroog District.

No 4728-37— Revenue 849, Dated Bangr 16th November 1880.

D

Order therein.— The license fee on sh for sale of European liquors is levied at rate of 50 Rs per annum in Bangalore an Kol

Kolar, and varies from 10 to 18 Rs at other Stations in the Province. The circumstances of these shops are not the same as those of the arrack shops upon which very heavy rates of fees, viz 10 Rs per month in the district Kasbas, and 20 Rs per month at Bangalore and Mysore, are collected; but the Chief Commissioner ~~observes~~ considers that the present rate on European liquor shops, save in Bangalore and Kolar, is almost nominal and may be properly raised to Rs 50 per annum at Mysore, (which is nearly equal to the rate recommended by the Deputy Commissioner and the same as that now levied at Bangalore and Kolar) and to Rs 36 per annum at all other places in the Province. The license fee will be exclusive of any Mahatarfa or trade tax paid by the shops, which should, however, be fixed with reference to the general trade carried on in the shops, irrespective of the sale of European liquor.

There seems no occasion for the licenses being executed on stamp paper of the value of Rs 10 as is now done in the Hassan district. They may be issued on plain paper.

(Signed) C Ranga Charlu
Revenue Secretary

Issued by Commrs of Districts.
President, Mal Commission, Bangalore.

By Commissioner's Office
Bangalore — Dated 27th February/80

R No 563

To

D(a)

The Secretary to the Chief
Commissioner ~~Rev. Deptt.~~ of
Mysore,
Revenue Department,
Bangalore—

Sir,

Adverting to the Chief Commissioner's
P/o: No 5919-25/R 1941 of the 5th Instant, I have
the honor to state that after consulting
with Messrs Newton and Pereira who
have considerable experience in the matter,
I am of the same opinion as those officers
that the present rate of Rs 50 per annum
is too low and might, with advantage, be
raised to Rs 12 or even Rs 15 per mensem.
The result of such enhancement would
lessen of itself the present number of
shops and which for the Cantonment
appears to be too numerous and in excess
of requirements.

2. The present low rate of licence fee
encourages a lower class of shops whose
owners have hardly sufficient ~~or~~ custom
~~or~~ sale to keep themselves legitimately
afloat and the result is sale of inferior
and adulterated liquor and often under a
false ~~brand~~ brand. The consumption of such
spurious and cheap liquor is decidedly
productive of much harm and highly

injurious to health.

3. The raising of the ——— rate of licence fee would make the shops more respectable, and if they are restricted in numbers, either by rule or the mere effect of the raised fee, their sales would be greater and would counter balance the excess fee, whilst the sale of a better class of liquor might be expected.

4. A few consumers of the poorer classes might be thus driven to arrack shops; but the ~~use~~ of pure arrack is preferable to a ~~fiery~~ fiery and adulterated quasi European liquor.

5. The present rates in the Town and Cantonment are fixed by the Municipal Regulations (vide Sections 58 & 59 and schedules attached thereto class II clause 2) and sanction would have to be obtained to any enhancement of rates.

6. There are no shops in the interior of the District for sale of spirituous liquors. A small quantity is kept I believe in stock by the Bungalow Naty at Closepet for the convenience of travellers, but his sales cannot be much.

Have &c.

Sd/ L. Ricketts
Dy Commissioner

Copy

THE

MYSORE GAZETTE,

Published by Authority.

BANGALORE, SATURDAY, APRIL 7, 1883.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Acts and Regulations passed by His Highness the Maha Raja of Mysore.

NOTIFICATION.

No. 108. *The 6th April* 1883.

WHEREAS it is expedient to amend the Code of Municipal Regulations published in the Notification of His Excellency the Viceroy and Governor-General of India in Council, No. 51 J., dated 31st March 1871, His Highness the Maha Raja is pleased to enact the following modifications in the said Code of Municipal Regulations.

(1.) For the words "Chief Commissioner," "Chief Commissioner of Mysore" and "Chief Commissioner for Mysore," wherever they occur, the words "Government of His Highness the Maha Raja of Mysore" shall be substituted.

(2.) To Section 2, add a Clause as follows :—

"The word "President," except in Sections 11 and 12, shall mean and include the "Vice-President appointed under Section 11."

(3.) In Section 3, for the last sentence, the following sentence shall be substituted :—

"The Commissioners and the President and the Vice-President appointed under Section 11 of these Regulations shall be styled "the Municipal Commissioners for the Town of Bangalore," and shall, by such name, be a body corporate and have perpetual succession and shall sue and be sued in such name."

(4.) The following shall be substituted for Sections 11 and 12 of the Regulations :—

"11. The Deputy Commissioner of Bangalore for the time being shall *Ex-officio* be President of the Municipal Commissioners for the Town of Bangalore, and the Government of His Highness the Maha Raja may, from time to time, appoint an officer to be styled "Vice-President of the Municipal Commissioners for the Town of Bangalore." The entire executive power and responsibility for the purposes of these Regulations shall be vested in the President and in his absence, or under his control, and in accordance with his orders, in the Vice-President. All Executive Acts which are

hereinafter directed to be done by the Municipal Commissioners shall, unless the contrary in... appears from the context, be done by the said President or Vice-President. Provided th... contained in this Section shall be taken to prevent any act of the said President or Vice-President b... overruled by the Municipal Commissioners present at any meeting."

"12. All powers conferred and duties imposed by these Regulations upon the President are he... by conferred and imposed also upon the Vice-President. The Vice-President shall be removable f... his office at the pleasure of the Government of His Highness the Maha Raja, and he may receive ... allowances out of the Municipal funds to be raised under these Regulations and in such proportion fr... each fund as may from time to time be fixed by His Highness' Government."

(5.) In Section 13 the following words shall be omitted :—

"And shall not hold any other appointment nor follow any other occupation and shall devote ... whole of their time and attention to the duties of their respective offices."

(6.) For Section 78 the following shall be substituted :—

"Appeals against any rate, toll or tax, assessed or demanded by the Commissioners under the previous provisions of these Regulations, shall be heard and determined by the District Judge of Bang... lore and the decisions of the said District Judge in such appeals shall be final. But no such appeals shall be heard, unless the amount of the rate or tax has been deposited with the Commissioners, and no appeal against a rate assessed by the Commissioners under Section 68 shall be heard unless complaint has been previously made to the President as hereinbefore provided. Provided that the said Distri... t Judge may, if he thinks fit, in all cases in which an appeal lies to him under these Regulations, state a case for the decision of the Chief Judge of Mysore, which decision shall have the effect of law a... d carry costs.

"When a case has been so referred, the Chief Judge shall pass such orders thereon as shall s... m right. A copy of the Chief Judge's decision under his seal and signature shall be transmitted to ... District Judge, who shall proceed to dispose of the case conformably to the said decision and shall ... be empowered to direct by whom the costs of the appeal and reference are to be paid."

(7.) For Section 93 the following shall be substituted :—

"93. The Police Force of the Town of Bangalore shall be deemed to be part of the General P... Force of the Mysore Government and its administration within the limits of the said Town shall ... in the District Magistrate of Bangalore."

(8.) In Section 117 for the words "Deputy Superintendent," the words "District Judge" shall ... substituted.

(9.) In Section 245 for the words and figures "Section 61 of the Code of Criminal Procedure ... amended by Act VIII of 1869," substitute the words and figures "Section 307 of the Code of Crim... Procedure."

K. SHESHADRI IYER,
Dewan of Mysore.

No. 919-22—67, DATED 26TH MAY 1883.

ORDER.—Pending the introduction of the scheme for the development of Local Self-Government, which is now under the consideration of His Highness the Maharaja's Government, it is resolved to relieve the Municipality of the Bangalore Town of the cost of the Town Police Force. The constitution of the Municipal Board has to be improved, so as to increase its responsibility and its real usefulness. This has to be effected by means of a new law and will therefore occupy some time.

2. In the meantime orders have to be passed upon the budget for the current year, and advantage may be taken of this opportunity to relieve the Municipality of the cost of the Town Police over which the Board can exercise no control whatever, and to transfer to the management and control of the Board suitable items of expenditure which are at present met from Provincial revenues. The Government are of opinion that the administration of local medical and other charities and of local educational institutions teaching up to a certain standard may properly be handed over to the Board; as the local experience and interest which it must be able to bring to bear upon their management, must be of great benefit to the institutions concerned.

3. The present cost on account of the Town Police amounts to Rs. 26,578 per annum. In order to meet this cost, the Board now receives the revenues from mohatarfa taxes and liquor licenses. While therefore the Board will continue to have these sources of income which are in every way fit to be administered by local bodies, it will cease to bear the cost of the Police, but instead thereof, will take over the following items of expenditure :—

	Annual Cost. Rs.	
I. Medical charity.—		
1. Town Civil Dispensary	3,639	
2. The Maternity	1,488	
		5,127
II. Other local charities.—		
1. Orphanages	1,000	
2. Government Chattram	764	
3. Langarkhana	1,800	
		3,564
III. Educational Grants-in-aid.		9,120
	Total Rs.	17,811

4. The items of expenditure thus transferred to the Board are less than the cost of the Police by Rs. 8,767 ; and items of receipts nearly equal of this amount may therefore be taken away from it. It is accordingly directed that the following cash contributions from Provincial revenues shall cease: namely—

Rs. 3,500 from the D. P. W. on account of the maintenance of suburban roads within Municipal limits ; and—

Rs. 5,000 from Land Revenue on account of cultivated lands within the same limits.

These are sources of income which the Board cannot administer and are therefore properly taken away from it.

5. Hereafter when the constitution of the Board is improved and when it has acquired some experience in the management of Institutions such as those now made over to it, other items of Provincial income and expenditure can be transferred to its administration.

6. For the purpose of control over the Medical and Educational Institutions which the Board will hereafter maintain or to which it will contribute grants-in-aid, the services of the specially trained officers at the disposal of the Government will be made available to the Board, which, while it shall have sole and unfettered charge of the Institutions now made over to its management, will be bound to maintain them at the standard of efficiency prescribed by Government, with the aid and advice of the Government Officers already referred to.

7. It is proposed to abolish the Primary and Middle-School classes of the Central College. It is impossible that such classes can receive the requisite amount of attention from the Head of an Institution which teaches up to the highest collegiate standard. The want therefore of a school under efficient management and giving instruction up to the Middle-School standard, appears to be much felt in the Town. Already such a school has been opened in the Town by private enterprise, and the managers of this school have applied for a grant-in-aid from Government, and are understood to be willing to place the school under the management of the Board. The Board may therefore not only give a grant-in-aid of Rs. 100 per mensem to this school but also take it under its own management as a "Municipal School" and accommodate it in the premises now occupied by the Municipal Office which may for this purpose be removed to the District Office buildings. If the managers of this school are not agreeable to this arrangement, it is desirable that a separate Municipal school should be established as soon as possible in the manner above indicated. Such a school must, to a very great extent, be self-supporting, and it should for the present confine itself to teaching up to the Middle-School standard.

8. A sum of Rs. 12,415, being kandayam of lands within Municipal limits for the years 1876—77 up to 1882—83, must, in accordance with the understanding on which this item of revenue was transferred to the Board, be set apart as a reserve fund for charitable purposes.

9. The attention of the Municipal President will be drawn to the fact that the present No. 1 Division is too large for efficient management. A part of it and the portions recently transferred from the Civil and Military Station may therefore be formed into a new Division to be called the sixth, and Mr. Sidney Smith, Advocate, and Mr. H. J. Bhabha, Vice Principal of the Central College, appointed Commissioners of this Division. Upon receipt of the Board's views upon these proposals, the necessary orders will at once be passed.

R. VIJAYINDRA RAO,
Secretary.

To—The President, Town Municipal Commission, Bangalore.
The Surgeon to the Mysore Government.
The Secretary, Educational Department.
The Comptroller.
Police Department for note.

NOTIFICATION.

The 9th May 1889.

No. 31.—The Government of His Highness the Maharaja, in virtue of the powers vested in them by Section 55 of the Excise Act XXII of 1881, as extended to the Territories of Mysore by Regulation III of 1885, have been pleased to make the following Rules relating to the grant of licenses for the vend (wholesale or retail) of "Foreign spirit" and "Foreign fermented liquor":—

Definition.

Rule I.—Under Section 3, and for the purposes of the aforesaid Act, the Government of His Highness the Maharaja have decided that:—

(*a*) "Foreign spirits" and "Foreign fermented liquors" are such "Spirits" or "Fermented liquors" as are manufactured in any place in Europe, America or Australia and imported into the Territories of Mysore under well-known brands recognized by the Government of His Highness the Maharaja.

(*b*) All other spirits and fermented liquors (including those manufactured in Java, Ceylon, Jamaica and any place whatsoever in India) shall be treated as "Country spirits" or "Country fermented liquors" as the case may be.

Duty.

Rule II.—(*a*) Foreign spirits and foreign fermented liquors shall not be liable to pay an Excise duty to the Government of His Highness the Maharaja; and

(*b*) all country spirits and country fermented liquors shall pay an Excise duty to the said Government, and no such country spirit or country fermented liquor shall be imported into the Territories of Mysore without the payment of such Excise duty.

Licenses by whom granted and for what period.

Rule III.—Licenses for the vend of foreign spirits or foreign fermented liquors or both, shall be granted by the Deputy Commissioner of the District, and every such license shall be for a period ending with the 31st March of the official year in which it is granted.

Wholesale, Retail, &c., License.

Rule IV.—Licenses granted under Rule III shall be separate for wholesale vend, for retail vend, for vend in hotels, and for vend in refreshment rooms; but two or more licenses may be held by one person.

Rates of License.

Rule V.—There shall be payable for every license granted under Rule III, a license fee at the following rates:—

	Rs.	
For Wholesale License	25	Per year or fraction of a year ending with 31st March.
For Retail License	50	
For Hotel License	25	
For Refreshment Room License	25	

(*Note.*—In addition to the above license fees, every holder of a retail, hotel or refreshment room license within the cities of Bangalore and Mysore is bound to register his place of business under Section 58 of the Municipal Regulations, and pay the Municipality, for the certificate of such registration, an annual fee under Class II, Class III or Class IV of Schedule C. II of the said Regulations.)

Rule VI.—Licenses granted under Rule III shall include power to sell "double distilled" arrack at proof and over-proof manufactured in the Mysore Government Central Distillery, or double distilled country spirit imported under bond and excised at the full rates of duty chargeable under Section 7 of Act XXII of 1881, or any preparation of such arrack or such country spirit issued from the said distillery under seal and printed label marked

Double distilled spirits and preparations thereof.

Rule VII.—Refreshment rooms licensed under these Rules must be opened only in places of a monthly rental of not less than Rs. 25 in the cities of Bangalore and Mysore and Rs. 10 elsewhere.

Rule VIII.—Any Excise officer may enter and inspect, at any time by day or by night, any shop or premises in which a vendor licensed under these Rules carries on the sale of any foreign spirit or foreign fermented liquor.

Rule IX.—Licenses granted under Rule III shall be in the appended form.

By Order,

Chief Secretary.

License for the wholesale vend of "Foreign spirits" and "Foreign fermented liquors."

I the Deputy

Commissioner of the District, do hereby authorize

, son of

residing in

to sell by wholesale foreign spirits and foreign fermented liquors, at Shop Door No. , situated in

subject to the conditions prescribed below and to the payment of a license fee of Rs. per annum.

Conditions.

I. The holder of this license is bound to conform in every way to the Excise Law in force for the time being, and to all Rules framed by the Government of His Highness the Maharaja under Section 55 of the Excise Act XXII of 1881 (Mysore Regulation III of 1885).

II. (*a*). This license is granted for the sale of (foreign spirit, or foreign spirit and foreign fermented liquor, or foreign fermented liquor, as the case may be) of the brands described in the appended list. The Deputy Commissioner is at liberty to add to, or otherwise alter, the said list, upon his own motion or upon the application of the holder of this license. Every such addition or alteration shall be attested by the signature of the Deputy Commissioner.

(*b*). No foreign spirit or fermented liquor which is not of one of the brands named in the said list, added to or altered as above, shall be sold under this license.

(Here enter List of brands for the sale of which this license is granted.)

III. No foreign spirituous or fermented liquors in a less quantity than two Imperial gallons or twelve reputed quart bottles at a time shall be sold from the above said shop.

IV. (1). No kind of foreign spirituous or fermented liquors shall be sold or given in any quantity whatever to any European non-Commissioned officer or private soldier, nor to any European or East Indian woman connected with, or related to, men of these classes, except with the permission, in writing, of the Commanding officer or some person duly authorized by that officer in this behalf, and such written authority shall be retained by the holder of the license as his voucher for such sale, and shall be produced, when required, to any Excise officer.

(2). The sales from the aforesaid shop shall be confined exclusively to respectable persons known to the holder of this license or vendor.

V. The aforesaid shop shall be closed at 9 P. M. and not opened until 6 A. M. daily.

VI. The holder of this license shall, upon requisition by any officer, not below the grade of an Assistant Commissioner, be bound to produce to such officer, or to any Excise officer empowered by such officer, the original invoice showing the importation of all foreign spirits and fermented liquors for the sale of which this license is granted.

VII. The holder of this license may sell or transfer to any other holder of a wholesale or retail license granted under the Rules of , any foreign spirit or foreign fermented liquor which the latter is, by his license, empowered to sell. Such sale or transfer shall not be effected without previously obtaining a permit in duplicate in writing, under the seal and signature of the Deputy Commissioner in the Excise Department. The duplicate permit shall be retained as a voucher for such sale or transfer by the license-holder to whom such sale or transfer has been effected and shall be produced upon requisition of any officer of the Excise Department, and the original permit shall be returned to the office of the Deputy Commissioner in the Excise Department, duly dated and attested by both seller and purchaser.

VIII. The holder of this license shall keep true and correct accounts, giving the month and date, the quantity and description of foreign spirituous and fermented liquors obtained, the source from which they were obtained, the quantity and value sold, the person to whom sold, and the balance of stock on hand, daily. Such accounts shall be open to the inspection of the officers of the Excise Department at any time. An abstract of this account shall be sent monthly in duplicate to the Excise officer appointed to receive the same, for check and transmission to the Deputy Commissioner's office, Excise Department.

IX. This license is not transferable by sale, gift, mortgage or otherwise, and no persons except those mentioned in it shall have power to act under it.

X. The license-holder may appoint a shop-man or vendor to officiate for him at the shop, but the name of such party or parties shall first be registered in the Deputy Commissioner's office, and the name of such shop-man or vendor duly entered at the top of this license.

XI. A breach of any of the conditions above specified will render the license-holder liable to all penalties provided in that behalf by the Excise Law and Rules thereunder and shall also render this license liable to cancellation by the Deputy

Commissioner at his discretion under Section 13 of Act XXII of 1881 (Mysore Regulation III of 1885).

XII. This license shall continue in force till the 31st March 18

OFFICE OF THE DEPUTY COMMR.,
DISTRICT.
Dated

Deputy Commissioner,
District.

I, the undersigned son of

residing at

the abovenamed license-holder, for myself and my heirs, legal representatives and assigns, hereby agree to all the terms and conditions described in the above license.

Signed, sealed and delivered in our presence at office, this day of

Witnesses. 1._____ 2._____ 3._____

License-holder. _____ _____ _____

Signature of Officer before whom the execution takes place.

License for retail sale of "Foreign spirits" and "Foreign fermented liquors."

I , the Deputy Commissioner of the District, do hereby authorize ,
son of ,
residing in ,
to sell by retail foreign spirits and foreign fermented liquors at Shop Door No. , situated in
subject to the conditions prescribed below and to the payment of a license fee of Rs. per annum.

Conditions.

I. The holder of this license is bound to conform in every way to the Excise Law in force for the time being, and to all Rules framed by the Government of His Highness the Maharaja under Section 55 of the Excise Act XXII of 1881 (Mysore Regulation III of 1885).

II. (*a*) This license is granted for the sale of (foreign spirit, or foreign spirit and foreign fermented liquor, or foreign fermented liquor, as the case may be) of the brands described in the appended list. The Deputy Commissioner is at liberty to add to, or otherwise alter, the said list, upon his own motion or upon the application of the holder of this license. Every such addition or alteration shall be attested by the signature of the Deputy Commissioner.

(*b*). No foreign spirit or fermented liquor which is not of one of the brands named in the said list, added to or altered as above, shall be sold under this license.

(Here enter List of Brands for the sale of which this license is granted.)

III. No foreign spirituous or fermented liquors in a less quantity than one quart bottle or one pint bottle at a time shall be sold from the above said shop.

IV. (1) No kind of foreign spirituous or fermented liquors shall be sold or given in any quantity whatever to any European non-commissioned officer or private soldier, nor to any European or East Indian woman connected with, or related to, men of these classes, except with the permission in writing of the Commanding officer or some person duly authorized by that officer in this behalf, and such written authority shall be retained by the holder of the license as his voucher for such sale and shall be produced, when required, to any Excise officer.

(2) The sales from the aforesaid shop shall be confined exclusively to respectable persons known to the holder of this license or vendor.

V. This license does not give permission for the sale of liquor to be drunk on the premises.

VI. The aforesaid shop shall be closed at 9 P. M. and not opened until 6 A. M. daily.

VII. The holder of this license shall, upon requisition by any officer not below the grade of an Assistant Commissioner, be bound to produce to such officer, or to

any Excise officer empowered by such officer, the original invoice showing the importation of all foreign spirits and fermented liquors for the sale of which this license is granted.

VIII. The holder of this license may sell or transfer to any other holder of a retail license granted under the Rules of , any foreign spirit or foreign fermented liquor which the latter is, by his license, empowered to sell. Such sale or transfer shall not be effected without previously obtaining a permit in duplicate in writing, under the seal and signature of the Deputy Commissioner in the Excise Department. The duplicate permit shall be retained as a voucher for such sale or transfer by the license-holder to whom such sale or transfer has been effected and shall be produced upon requisition of any officer of the Excise Department. The original permit shall be returned to the office of the Deputy Commissioner in the Excise Department, duly dated and attested by both seller and purchaser.

IX. The holder of this license shall keep true and correct accounts, giving the month and date, the quantity and description of foreign spirituous and fermented liquors obtained, the source from which they were obtained, the quantity and value sold, the person to whom sold, and the balance of stock on hand, daily. Such accounts shall be open to the inspection of the officers of the Excise Department at any time. An abstract of this account shall be sent monthly in duplicate to the Excise officer appointed to receive the same, for check and transmission to the Deputy Commissioner's office, Excise Department.

X. This license is not transferable by sale, gift, mortgage or otherwise, and n persons except those mentioned in it shall have power to act under it.

XI. The license-holder may appoint a shop-man or vendor to officiate for him at the shop, but the name of such party or parties shall first be registered in the Deputy Commissioner's office, and the name of such shop-man or vendor duly entered at the top of this license.

XII. A breach of any of the conditions above specified will render the license-holder liable to all penalties provided in that behalf by the Excise Law and Rules thereunder and shall also render this license liable to cancellation by the Deputy Commissioner at his discretion under Section 13 of Act XXII of 1881 (Mysore Regulation III of 1885).

XIII. This license shall continue in force till the 31st March 18 .

OFFICE OF THE DEPUTY COMMR., DISTRICT.

Deputy Commissioner, District.

Dated

I, the undersigned , son of , residing at , the above named license-holder, for myself and my heirs, legal representatives and assigns, hereby agree to all the terms and conditions described in the above license.

Signed, sealed and delivered in our presence at Office, this day of

Witnesses. 1. 2. 3.

License-holder.

(Signature of Officer before whom the execution takes place.)

Certificate of registration under Section 58 of the Municipal Regulations, Bangalore City and Mysore City.

(Here enter form of certificate.)

Date

President (or Vice-President), Municipality.

License for the sale of Foreign spirits and Foreign fermented liquors in Hotels and Boarding Houses.

I _____, the Deputy Commissioner of the _____ District, do hereby authorize _____ _____, son of _____ residing in _____ and keeping a Hotel called _____ Hotel, to sell by retail, foreign spirits and foreign fermented liquors, in the premises No. _____, situated in _____ _____

subject to the conditions prescribed below and subject to the payment of a license fee of Rs. _____, per annum.

Conditions.

I. The holder of this license is bound to conform in every way to the Excise Law in force for the time being and to all Rules framed by the Government of His Highness the Maharaja under Section 55 of the Excise Act XXII of 1881 (Mysore Regulation III of 1885).

II. (*a*) This license is granted for the sale of (foreign spirit, or foreign spirit and foreign fermented liquor, or foreign fermented liquor, as the case may be) of the Brands described in the appended list. The Deputy Commissioner is at liberty to add to, or otherwise alter, the said list, upon his own motion or on the application of the holder of this license. Every such addition or alteration shall be attested by the signature of the Deputy Commissioner.

(*b*) No foreign spirit or fermented liquor which is not of one of the brands named in the said list, added to or altered as above, shall be sold under this license.

(Here enter List of Brands for the sale of which this license is granted.)

III. No foreign spirituous or fermented liquors shall be allowed to be conveyed from or out of the aforesaid Hotel-premises and all foreign spirituous or fermented liquors sold under this license shall be drunk on the premises. Nothing in this condition shall apply to the removal of foreign spirits or foreign fermented liquors from the Hotel-premises under Condition VII.

IV. (*i*) No kind of foreign spirituous or fermented liquors shall be sold or given in any quantity whatever to any European non-commissioned officer or private soldier nor to any European or East Indian woman connected with or related to men of these classes, except with the permission in writing of the Commanding officer or some person duly authorized by that officer in this behalf; and such written authority shall be retained by the holder of the license as his voucher for such sale, and shall be produced, when required, to any Excise officer.

(*ii*) The sales from the aforesaid Hotel shall be confined exclusively to residents in the said Hotel for their own use or for that of their guests.

V. (*a*) The holder of this license shall not fraudulently dilute or adulterate any such spirituous or fermented liquors as aforesaid or sell the same knowing the same to have been fraudulently diluted or adulterated;

(*b*) nor knowingly permit drunkenness or other disorderly behaviour in the said Hotel or premises;

(*c*) nor knowingly suffer any gambling whatsover therein;

(*d*) nor knowingly permit prostitutes or persons of notoriously bad character to meet or remain therein;

(*e*) nor wilfully and knowingly harbour or conceal therein any European soldier who is a deserter.

VI. The holder of this license shall, upon requisition by any officer, not below the grade of an Assistant Commissioner, be bound to produce to such officer or to any Excise officer empowered by such officer, the original invoice showing the importation of all foreign spirits and fermented liquors for the sale of which this license is granted.

VII. The holder of this license may in the event of his closing his business, sell or transfer to any other holder of a license granted under the Rules of _____ any foreign spirit or foreign fermented liquor which the latter is, by his license, empowered to sell. Such sale or transfer shall not be effected without previously obtaining a permit in duplicate in writing under the seal and signature of the Deputy Commissioner in the Excise Department. The duplicate permit shall be retained as a voucher for such sale or transfer by the license-holder to whom such sale or transfer has been effected; and shall be produced for the inspection of any Excise officer whenever required. The original permit shall be returned to the office of the Deputy Commissioner in the Excise Department duly dated and attested by both seller and purchaser.

VIII. The holder of this license shall keep true and correct accounts giving the month and date, the quantity and description of foreign spirituous and fermented liquors obtained, the source from which they were obtained, the quantity and value sold, and the balance of stock in hand, daily. Such accounts shall be open to the inspection of the officers of the Excise Department at any time. An abstract of this account shall be sent monthly in duplicate to the Excise officer appointed to receive the same for check and transmission to the Deputy Commissioner's office, Excise Department.

IX. This license is not transferable by sale, gift, mortgage or otherwise, except with the permission of the Deputy Commissioner to be obtained in writing.

X. A breach of any of the conditions above specified will render the license-holder liable to all penalties provided in that behalf by the Excise Law and Rules

thereunder and shall also render this license liable to cancellation by the Deputy Commissioner at his discretion under Section 13 of Act XXII of 1881 (Mysore Regulation III of 1885).

XI. This license shall continue in force till the 31st March 18

OFFICE OF THE DEPUTY COMMISSIONER, *Deputy Commissioner,*

_____ DISTRICT, _____ *District*

Dated _____

I, the undersigned _____, son of

_____ residing at _____

the above named license-holder, for myself and my heirs, legal representatives and assigns, hereby agree to all the terms and conditions described in the above license.

Signed, sealed and delivered in our presence at

office, this _____ day of _____

Witnesses 1. _____ License-holder. _____

2. _____ _____

3. _____

(Signature of officer before whom the execution takes place).

Certificate of registration under Section 58 of the Municipal Regulations, Bangalore City and Mysore City.

Date _____ *President (or Vice-President),*

Municipality.

License for the sale of Foreign Spirits and Foreign fermented Liquors in Refreshment-Rooms.

Register No. of License _____

Name of License-Holder _____

Name of Shopman _____

Locality of Shop. { Town _____ / Street _____ / Door No. _____

I, _____ the Deputy Commissioner of _____ District, do hereby authorize _____ son of _____ residing in _____ to sell in the above named premises, by retail, foreign spirits and foreign fermented liquors, subject to the conditions prescribed below, and to the payment of license fee of Rs. _____ per annum.

Conditions.

I. The holder of this license is bound to conform in every way to the Excise Law in force for the time being and to all Rules framed by the Government of His Highness the Maharaja under Section 55 of the Excise Act XXII of 1881. (Mysore Regulation III of 1885.)

II. (*a*) This license is granted for the sale of (foreign spirit, or foreign spirit and foreign fermented liquor, or foreign fermented liquor as the case may be) of the brands described in the appended list. The Deputy Commissioner is at liberty to add to, or otherwise alter, the said list, upon his own motion, or on the application of the holder of this license. Every such addition or alteration shall be attested by the signature of the Deputy Commissioner.

(*b*) No foreign spirit or fermented liquor which is not one of the brands named in the said list, added to or altered as above, shall be sold under this license.

(Here enter List of Brands for the sale of which this license is granted.)

III. All foreign spirituous or fermented liquor sold in the aforesaid shop shall be drunk on the premises and none shall be conveyed out of the shop on any pretence whatsoever except as provided for in Condition XI. In case of foreign spirits, the maximum quantity to be sold to any one individual at a time shall be two drams.

IV. (1) No kind of foreign spirituous or fermented liquors shall be sold or given in any quantity whatever to any European non-commissioned officer or private soldier, or to any European or East Indian woman connected with or related to men of these classes, except with the permission, in writing, of the Commanding officer, or some person duly authorized by that officer in this behalf, and such written authority shall be retained by the holder of the license as his voucher for such sale, and shall be produced, when required, to any Excise officer.

(2) No kind of foreign spirituous or fermented liquors shall be sold or given in any quantity whatever to any child under 16 years of age, or to any sepoy, member of the Police force, or servant of a Railway company whilst on duty.

V. The premises in which foreign spirituous and fermented liquors are sold under this license shall be an open shop and so constructed that all persons inside it may be visible to any one at the door or windows; and that it shall not give entrance to any inner room or yard or screened enclosure.

VI. Outside the shop, a board shall be fixed in a conspicuous position on which shall be legibly painted the number of the shop and name of the license-holder and shop-man. A descriptive price-list of the liquors sold shall be hung up in a conspicuous place in the said shop.

VII. (*a*) The holder of this license shall not fraudulently dilute or adulterate any such spirituous or fermented liquors as aforesaid, or sell the same knowing the same to have been fraudulently diluted or adulterated;

(*b*) nor knowingly permit drunkenness or other disorderly behaviour in the said refreshment room or premises;

(*c*) nor knowingly suffer any gambling whatsoever therein;

(*d*) nor knowingly permit prostitutes or persons of notoriously bad character to meet or remain therein;

(*e*) nor wilfully and knowingly harbour or conceal therein any European soldier who is a deserter.

VIII. All sales of foreign spirituous and fermented liquors under this license shall be paid for in ready money, no credit being allowed or any articles received in pledge or barter for liquor.

IX. The aforesaid shop shall be closed at 9 P. M. daily and not opened until 6 A. M., and shall be kept open from 8 A. M. till 9 P. M.

X. The holder of this license shall, upon requisition by any officer not below the grade of an Assistant Commissioner, be bound to produce to such officer or to any Excise officer empowered by such officer the original invoice showing the importation of all foreign spirits and fermented liquors for the sale of which this license is granted.

XI. The holder of this license may, in the event of his closing his business, sell or transfer to any other holder of a license granted under the Rules of any foreign spirit or foreign fermented liquor which the latter is, by his license, empowered to sell. Such sale or transfer shall not be effected without previously obtaining a permit in duplicate in writing under the seal and signature of the Deputy Commissioner in the Excise Department. The duplicate permit shall be retained as a voucher for such sale or transfer by the license-holder to whom such sale or transfer has been effected; and shall be produced for the inspection of any Excise officer whenever required. The original permit shall be returned to the office of the Deputy Commissioner in the Excise Department duly dated and attested by both seller and purchaser.

XII. The holder of this license shall keep true and correct accounts giving the month and date, the quantity and description of foreign spirituous and fermented liquors obtained, the source from which they were obtained, the quantity and value sold, and the balance of stock in hand, daily. Such accounts shall be open to the inspection of the officers of the Excise Department at any time. An abstract of this account shall be sent monthly in duplicate to the Excise officer appointed to receive the same for check and transmission to the Deputy Commissioner's office, Excise Department.

XIII. This license is not transferable by sale, gift, mortgage or otherwise, and no persons except those mentioned in it shall have power to act under it.

XIV. A breach of any of the conditions above specified will render the license holder or shop-man liable to all penalties provided in that behalf by the Excise Law and Rules thereunder and shall also render this license liable to cancellation by the Deputy Commissioner at his discretion under Section 13 of Act XXII of 1881 (Mysore Regulation III of 1885).

XV. This license shall continue in force till the 31st March 18 .

OFFICE OF THE DEPUTY COMMISSIONER,

_____ DISTRICT,

Dated _____

Deputy Commissioner,

District.

I, the undersigned _____ _____ son of

_____ _____ residing at _____

the above named license-holder, for myself and my heirs, legal representatives and assigns, hereby agree to all the terms and conditions described in the above license.

Signed, sealed and delivered in our presence at _____ office, this _____ day of _____

Witness. { 1. _____ 2. _____ 3. _____ }

License-holder { _____ _____ }

Signature of officer before whom the execution takes place.

Certificate of Registration under Section 58 of the Municipal Regulations, Bangalore City and Mysore City.

Date _____ .

President (or Vice-President),

Municipality.

GOVERNMENT OF MYSORE.

LEGISLATIVE DEPARTMENT.

The following Regulation received the assent of His Highness the Maharaja on the 6th day of May 1890 and is hereby promulgated for general information.

REGULATION NO. I OF 1890.

A Regulation to amend the Municipal Regulations of 1871 in force in the Cities of Bangalore and Mysore.

Whereas it is expedient to amend the Municipal Regulations of 1871 being a Code of Regulations published in the Notification of His Excellency the Viceroy and Governor General of India in Council No. 51 J, dated the 31st March 1871, and amended by the Notification of the Dewan of Mysore No. 108, dated the 6th April 1883, and extended to the City of Mysore by Regulation III of 1888, His Highness the Maharaja has been pleased to enact as follows :—

1. For Section eleven of the aforesaid Municipal Regulations the following shall be substituted, namely :—

"11.. (1) The Government of His Highness the Maharaja may, from time to time, appoint an officer to be styled 'President of the Municipal Commissioners for the Town of Bangalore,' who shall hold his office of such President in combination with other duties, if any, to which he may be appointed by the said Government, who shall be removable from his office at the pleasure of the said Government and who may receive such allowances out of the Municipal Funds to be raised under these Regulations and in such proportion from each fund as may from time to time be fixed by the said Government. Provided that if no President as aforesaid be appointed, the Deputy Commissioner of Bangalore for the time being shall *ex-officio* be President of the Municipal Commissioners for the Town of Bangalore.

(2.) The Government of His Highness the Maharaja may, from time to time, appoint an officer to be styled 'Vice-President of the Municipal Commissioners for the Town of Bangalore.'

(3.) The entire executive power and responsibility for the purposes of these Regulations shall be vested in the President and in his absence, or under his control, and in accordance with his orders, in the Vice-President. All executive acts which are hereinafter directed to be done by the Municipal Commissioners shall, unless the contrary intention appears from the context, be done by the said President or Vice-President. Provided that nothing contained in this Section shall be taken to prevent any act of the said President or Vice-President being overruled by the Municipal Commissioners present at any meeting."

2. The Section substituted by the preceding Section for Section eleven of the aforesaid Municipal Regulations, shall be read as part of the aforesaid Municipal Regulations, in force in the City of Mysore under Regulation III of 1888.

K. SHESHADRI IYER,
Dewan of Mysore.

SECTION L.R

FILE No. 11 of 93

SERIAL No. 2

(8)

II 1894. (10)

To

The Excise Comm^r
in Mysore.

Dated 21-6-94
26

No. 2222

R 2411 Enclos.

His letter No. 1232/149 dated 3rd October 1894, submitting for information copy of correspondence between himself and the Deputy Commissioner Bangalore Distrt, relative to the claim by the Bangalore Municipality to the License fees payable to the State under the Foreign liquor Rules.

Has the honour to request the Excise Commissioner will be good enough to report if two separate levies of (1) License fees, (2) Registration fees, on Foreign liquor shops have been separately realized and separately credited to the "Imperial" and "Municipal" Provincial

under Govt Notfn No 318 of 9th May 89 and

under the Bangalore Municipal Regulation of 1891 Schedule C II

Revenues from the out-est.-

2, The notification quoted by the Excise Commr (No III of 1888) applies to the Mysore Town and ~~that Shor~~ ~~Applicable~~ to Bangalore Town ~~should be quoted.~~ which is point -

3, It should be reported whether any officers of the Municipal Board are now empowered to collect any excise dues or exercise any other powers under the Excise Act. If so their names and designations and when and under what circumstances such powers were confirmed on them should also be intimated.-

~~It may also be decided~~ ~~collection~~

Chief Secretary

S. Vas
D. 3-12

Gen. Serial No. 30.]

(11) 29

189 1948.

From The Excise Commissioner in Mysore. R3994.

To

The Chief Secretary to the Dewan of Mysore.

K

SECTION I. R

FILE No. 11 of 93-94

SERIAL No. 3

Dated 28th June 1894.

Despatched 29/6

Received

Enclosures No.

General No. 4220

No. 414

(10)

In reply to your docket No: 22722/R2411, 97 21st/26 instant. SUBJECT.

Reports that license fees were not separately levied from foreign liquor shops and credited to State Revenue before the introduction of the Excise Act and the Rules framed thereunder, and what classes of Municipal officials are invested with the powers under the Excise Act.

References (to be entered only in the Dewan's Office.)

R 28-6-94 30/6/94 21 1/7

Excise Commissioner's Office
in Mysore, Bangalore,
Dated 28 June 1894.

Do: 4220/414

(11)

29 30

From

The Excise Commissioner
in Mysore

To

The Chief Secretary
to the Dewan of Mysore

Sir,

(10) In reply to your docket Do: 22722/R 2411, dated 21/26 inst., I have the honor to state that, before the introduction of the Excise Act into this province, and before the Foreign Liquor Rules framed thereunder were published under Government Notification No: 31, dated 8th Jany 1889, the Municipality used to levy from foreign liquor shopkeepers Rs 50 per annum for each license, as per Govt Proceedings No: 919-22/67, dated 26th Jany 1883; and that no additional license fees appear to have been levied and credited to the State Revenue.

(7)

(6)

Bombay Municipal Act 1871

2. Since the introduction of the Excise Act into the province, and of the Municipal Regulation into the cities of Bangalore and Mysore, the licensees

licensees for the vend of liquors in the
said cities are bound to pay license
fees under the Excise Act, which have
to be credited to Excise Revenue forming
part of "State Revenue" and Registration
fees under the Municipal Regulation,
which have to be credited to "Municipal
Revenue". Therefore in the Foreign Liquor
Rules in Government Notification No:
31, dated 9th Jan 1889, specific provision
has been made to the effect that in
addition to the prescribed license fees
payable to Government "every holder
"of a retail, hotel or refreshment room
"license in the cities of Bangalore and
"Mysore is bound to register his place
"of business under section 58 of the
"Municipal Regulations and pay the
"Municipality for the certificate of
"such registration an annual fee
"under class II, class III or class IV
"of Schedule C II of the said Regulations."
This provision is accordingly being
enforced in the said cities.

3. I may add that License
fees

fees under the Excise Act are quite distinct from Registration fees under the Municipal Regulation. The former are fees payable to Government for the licenses granted under the Excise Act, and the latter are fees payable to the Municipality for registering the places of business and granting certificates of such registration under the Municipal Regulation.

4. Under Rule XXXV in Government Notification No: 495, dated 30th March 1892, all Municipal officials of, and above, the rank of Sheikdar, Daroga, Jemadar or Duffadar are, in order to their co-operation with Excise officers, invested with all powers vested in Excise officers by the Excise Act. I understand that the Deputy Commissioner, Bangalore District, has, under section 24 of the Excise Act, appointed the Municipal Octroi Superintendent as an Excise officer for the collection of the above Registration fees the payment of which is inserted as a condition in the arrack license

licenses granted under the Excise Act.

I have the honor to be,

Sir,

Your most obedient Servant

Thos Scott

Excise Commissioner

in Singapore

P. S.

(18) R 31

SECTION S. R

FILE No. 11 of 93-94

SERIAL No. 14

From

To The Excise Commr in Mysore

Dated 23rd October 1895.

Despatched

Received ✓

General No. 3896.

No. Sa. 117.

Enclosure No. 1

Here enter Copy of the memo requiring particulars of the claim made by the Bangalore Municipality for Foreign Liquor License fees.

Copy of the above is forwarded to the Excise Commr with a request that he will obtain from the Deputy Commissioner and submit all

His No. 4220/414 dy 28th June/94 re the claim preferred by the Bangalore Municipality for Foreign Liquor L-fees.

With reference to the above I have the honor to request that the necessary information required in the accompanying memo be

all the formalities required
all
herein with copies of the case
meeting papers for ready
reference & final disposal of the
matter.

By Order

Revenue Secretary

27/10

S. R. J.

Board Office as
an early date
Report with
copies of such
papers as may
thereon & duly
signed and the
Board at your

23-10-95

SECTION L.R

FILE No. 11 07 93 94

SER'AL No. 6

Gen. 30.]

(20)

189 8

OFFICE OF THE DEWAN OF MYSORE
4972
19. DEC. 1895
P 683

35

From The Revenue Secretary

REVENUE DEPARTMENT
Gl. No. 4748
R No. 3210
19 DEC. 95
DEWAN'S OFFICE

To

~~The Chief Secretary to the~~ Govt. of Mysore.

Dated 17-12-95

Despatched

Received

Enclosure No. 1

General No. 5022
No.

Recd 19/12/95

Ref 21/12/95

I submitted with reference to 6/1/96 the Rent Secy:

II The further reply will have to be submitted as we want to know what was really existing at the time of the amt of the Fus made over to the Land Board then

6/1 S.A.J.

Yes Q
8-1-96

Forwarding copies of certain comms: and stating that the copies of other letters required have been applied for to the Govt of India.

References to be marked.

R

Subd

References quoted with this office Nos 3921 & 28/10/95 Ex/21 Works & Excise Branch and have been already sent their office. This letter may also be sent to that Branch for disposal

To be transferred to Excise

21/12

Br 21/12/95

M.G.C.P.B.—4-12-95—3000

1811/95 DP

No. 5022 Ext

(20) 38/1

FROM

THE FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

TO

The Dewan of Mysore.

Dated Bangalore, 17th December 1895.

(19) (A)

SIR,

In reply to your letter No. 3891/R-1506/Ex121 of the 23rd Octobe
last I am directed to forward copies of the commu
-cations marginally noted and
to say that there is no trace of th
other
2 letters of which you ask for copie
They are however quoted in the
first enclosure to this letter so the
Government of India are being
asked to furnish copies which will
be transmitted to you on receipt

I have the honor to be
Sir,
your most Obedient Servant

K.S. Erskine Captain,
First Assistant Resident.

Letter No. 195-R. dated 12th August 1872 from the Secretary to Govt. of India Foreign Department to the Chief Commissioner of Mysore.
Endorsement No. 2760/603 dated 19th August 1872 from Secretary to Chief Commissioner forwarding copy of above to President Cantonment and Town Municipal Boards.

Transferred for favor of disposal to Revenue Secretary.
By Order,
T Ramaswamy Ayr
for General Secretary

11/XI

No. 195 R.

(20) 40

From

The Secretary to the Government of India

To

The Chief Commissioner of Mysore.

Foreign Dept.
Revenue

Sir,

With reference to the correspondence ending with your officiating Secretary's letter No. 788/32R dated 20th May last, relative to the proposed transfer to the Bangalore Municipalities of the license fees on the sale of liquor within Municipal limits, heretofore credited to the general revenues of the Province, I am directed to intimate that His Excellency the Viceroy and Governor General in Council sanctions the measure proposed, subject to the condition mentioned in para 2 of your Secretary's letter No. 5910/236.R dated 9th March 1872, to the effect that in consideration of this surrender the Cantonment Municipality will hence forward bear 1/3rd of the cost of the local Police.

I have, &c.

(Sd) C. U. Aitchison

Secy: to the Govt. of India.

Simla
The 12th August 1872

General No 2760
Docket 603 } 1872-73.

Copy forwarded to the President of the Cantonment and Town Municipal Boards for information.

"By Order"

Mysore C.C. office
Bangalore
The 19th August 1872

(Sd) J. Puckle
Officiating Secretary.

Copy.

Henry Clarke
Registrar.

42

I submitted in the Rev: Secy: for 16/1/96 Perusal.

Call
II copy of Papers Encl 4 from the Resident may be Sent to the 4: Jour: for Info: & reply to J.C.M. 3896-3117 of 23/10/95 — 16/1/96

Yes Q. 18-1-96

SECTION S.R

FILE No. 11 of 93-94

SERIAL No. 9

Gen. 30.] REVENUE DEPARTMENT OFFICE OF THE DEWAN'S OFFICE. Ex 279 5250 13 JAN. 1896 5336. 10 JAN 1896 P 751 DEWAN OF MYSORE

From The Pr. Asst Resident

(21)

To

The ~~Chief Secretary to the~~ Dewan ~~Govt.~~ of Mysore.

Dated 9—1—96.

Despatched

Received

Enclosure 1 No. 4.

General No. 73
No.

Forwarding copies of certain papers relating to the transfer to the Bangalore Municipalities of the license fees on the Sale of liquor

References to be marked. Rev.

Rev. Exam
11/1/96

No. 73 with Encl 4.

(21) 43

FROM

THE FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Dewan of Mysore.

Dated Bangalore, 7 January 1896.

SIR,

(20) In continuation of this office letter No. 5022 dated the 17th ultimo, I am directed to forward herewith copies of the marginal noted papers relating to the transfer to the Bangalore Municipalities of the license fees on the sale of liquor.

No. 5910/236K dated 9th March 1872 from the Secretary to the Chief Commissioner of Mysore to the Govt. of India, Foreign Deptt.

No. 788/32K dated 20th May 1872 from the Secretary to the Chief Commissioner of Mysore to the Govt. of India, Foreign Deptt.

4 enclosures.

I have the honor to be

Sir,

your most Obedient Servant

for First Assistant Resident

R&S
NM
1/.

Transferred for favor of dis
posal to the Rev Secy

By order

W. Hardcastle Jr
Secy.

1-96.

No. 788/32 R.

44

Mysore Chief Commissioner's Office

From

The Offg: Secretary to the (46 a)
Chief Commissioner of Mysore.

To

The Secretary to the Government of India
Foreign Department, Calcutta.

Revenue

Dated Nandidroog 20th May 1872.

Sir,

I am directed to acknowledge your letter
No. 108 R dated 23rd April 1872, on the subject of
the proposed transfer to the Bangalore Munici-
palities of the License Fees now realized by
Government on the sale of spirituous and
intoxicating liquors within Municipal limits,
and, with reference to para: 1, to furnish here-
with statements shewing the Receipts and
disbursements, under the several main heads
of both Municipalities for the year ending
31st March 1872, from which it will be seen
that the aggregate amount of their receipts
during the year was Rs 1,46,046, and of their

Disbursements Rs 1,42,799- as abstracted in the margin.

Municipality	Income during 1871/72			Disbursements mentioned 1871-72.	Balance on 31st March 1872.
	Balance from 1870-71	Receipts in 1871-72	Total		
Cantonment	7,346	91,160	98,506	88,802	9,704.
Town	13,428	54,886	68,314	53,997	14,317.
Totals . .	20,774	1,46,046	1,66,820	1,42,799	24,021.

2. The aggregate receipts as thus shewn, appear to be, and undoubtedly do make up a Considerable sum, but they are quite unequal to meet the ever increasing Municipal wants of this large station, with its population of probably not far short of 150,000 inhabitants. The estimated requirements of the Cantonment Municipality for the current year are stated at close on — Rs 1,40,000/- but the impossibility of realizing so large an income has compelled the Board to abandon many most important works and improvements which are urgently needed for the health and convenience of the Troops and inhabitants generally.

3. A reference to the enclosures will show that the Cantonment Municipal charges during the past year, under the head of "Works" and "Conservancy", amounted to Rs 63,770, while those of the Town Municipality, under the same heads

and

and "Police" aggregated Rs 45,157. These sums, large as they are, are found quite insufficient to provid the more pressing of the many requirements of the community, and it is not too much to say that double their amount would not suffice therefor.

4. As stated in para 2 of my previous letter it is intended to require the Cantonment Munici-pality to pay one-third of the cost of the Police maintained within its limits, but it will be impossible for it to do this without an increase to its present means. The amount of the License Fees proposed to be transferred to it will enable the Municipality to accept this charge.

5. With respect to the points on which inform-ation is called for in para 2 of your letter under reply, the Chief Commissioner regrets to find that the application, as made in para 1 of my previous letter, was incorrectly worded therein. There was no intention of proposing a <u>separate</u> tax on the sale of spirituous liquors in addition to the system of licenses, and the object of the application was merely to obtain sanction to

the

the transfer to the Municipalities of the License fees now levied by Government as part of the Public Revenue. By some inadvertence, the words "and further to" were used in that para instead of "by", and I am to solicit that this correction may be made.

The existing system and arrangements under which the Licenses in question are issued and fees levied date from 1864, when they were adopted under the orders of the then Commissioner.

The Cantonment Licenses are issued and the fees levied under those orders, by the Cantonment Magistrate, while those for the Town are similarly controlled by the Local Revenue authority.

The rate of fees levied is Rs 2 per mensem per shop on wholesale Licenses, and from Rs 15/- to Rs 25/- per mensem per shop on retail licenses. The shops are supplied with spirit from the Government Sudder Distillery where the prescribed still Head Duty is levied thereon.

I have, etc.
(sd) J. Puckle
Offg: Secretary.

Copy
Revenue Register

Bangalore Cantonment Munic

Statement Shewing the Receipts and Disbursements by the Cants

Particulars	Amount			Total		
To Cash Balance on the 31st March 1871				7,346	5	2
Municipal Collections						
House assessment	26,659	11	3			
Mohturpha tax on houses shops booms & oil mills	428	12	"			
Tax on bricks and tiles	1,017	7	"			
Octroi collections on tobacco, betel, and nuts	45,766	11	"			
Fees on tobacco licenses	166	"	"			
Fees from slaughter houses	2,511	"	"			
Rent of market stalls	5,176	8	10			
Rent of Bandy stand	1,570	7	9			
Rent of firewood depôt	222	12	"			
Fine from Cattle pounds	350	11	"			
Fine for breach of Municipal rules and from Municipal Servants	33	14	2			
Amount of rubbish Contract	816	9	3			
Refunds	178	15	10			
Contribution by the Madras Government for the maintenance of main sewer	1,200	"	"			
— Do — by the Mysore Government towards the maintenance of suburban roads	3,500	"	"			
Miscellaneous by sale of loppings from trees, lease of lands within the Municipal limits for cultivation and grazure, and sale of old tools etc	1,560	1	11			
				91,159	10	"
Total Rupees				98,505	15	2

Office of the Cantonment
Municipal Commission
Bangalore 8th May 1872

ipal Commission

nment of Municipal Commission during the Official year (1871-72)

Particulars	Amount			Total		
By Cash expended on original works	17,853	6	1			
Repairs	15,865	10	5			
Reserve	9,760	13	11	43,479	14	5
Conservancy including main sewer and contingencies	14,996	12	1			
Lighting Cantonment lamps	5,293	8	8	20,290	4	9
Establishment						
Market establishment	985	"	6			
Cattle pound establishment	312	"	"			
Office of the Municipal Commission including Presidents salary and contingencies	7,002	5	4			
Office of Municipal Executive Engineer	4,489	14	6			
—— do — Assessor and Collector	4,201	15	10			
—— do — of Sur Ameen Ex Officio Member	1,603	5	9			
Establishment for Registration of Births and Deaths	439	"	"			
Miscellaneous -						
Winding and regulating market clock — 60-" -"						
Hire of Carriage for Monday Morning inspections from January 1871 to March 1872 — 180-" -"						
Prize for the best kept market stalls — 188-" -"						
Donation to Horticultural fete — 100-" -"						
Rewards for destruction of Snakes — 500-" -"						
— do — for dog killers — 181-3-"						
Printing and advertizement charges.						
Assessors office — 150-" -"						
Municipal office — 284-8-8						
Municipal Executive Engineers office — 19-10-6						
Sur Ameens — Do — 14-4-"						
Conservancy — 15-4-"						
483-11-2	1692	14	2	20,726	8	1
Repayment of loan to the Mysore Government towards Costs incurred in Construction of main drain				4,000	"	"
Tools and plant				305	1	6
				88,801	12	9
Balance in hand carried to accounts for 1872-73				9,704	2	5
	Total Rupees			98,505	15	2

Copy

Accd Clerke

Registrar

/Sd/ J. H. Orr

President Municipal Commission

Bangalore Cantonment

Memorandum shewing the receipts and expenditure of the town

Receipts		Amount		
Balance on 31st March 1871	15,205-8-3			
Remission given in the amount of arrears due by Mr J. J. Corbett on account of octroi Contract being 1/3 share of the Pettah Municipality	1,777-12-5	13,427	11	10
Molturfa tax on houses		7,246	8	10
Do on shops		7,178	3	1
Do on looms		7,735	14	7
Do on oil mills		1,275	"	"
Do on Carts		99	"	"
		23,534	10	6
Municipal house tax cess		2,402	3	"
Tax on bricks and tiles		106	15	9
Octroi collections or duties levied on tobacco betel leaves & nut		22,075	7	7
Fees from tobacco licenses		93	"	"
Fees for slaughtering sheep		135	"	"
Fees from vegetable market		809	"	5
Rent of market stalls buildings &c		318	"	"
Do - grazing land waste sites &c		334	1	"
Sale of land building sites &c		1,976	3	"
Do of manure		909	14	5
Do proceeds of stray cattle		134	13	"
Revenue from topes of town Amroy		213	"	"
Fines for cattle trespass		188	13	"
Do for breach of municipal rules etc		97	"	"
Miscellaneous		527	4	7
Contribution by the Mysore P.W. Departt		1000	"	"
Refunds		30	12	3
	Total Rs	54,886	2	4
	Grand Total Rupees	68,313	14	2

Office of the Municipal Commission
for the town of Bangalore, dated 15th May 1872

Municipality during the year 1871-72.

Expenditure	Amount		
Original works	11,191	5	7
Repairs	1,679	5	8
Repayment of loan on account of the main drain constructed by the P.W.D	4,248	"	"
Establishment			
Lighting Establishment	1,431	12	8
Town Police	15,337	6	4
Conservancy	8,521	6	6
Market	171	8	"
Cattle pound	54	"	"
Mohturfa	1,521	"	"
Office of Municipal Commission	4,154	10	"
do Engineer (Maistry	308	"	"
Amildars allowance and Establishment	364	"	"
Miscellaneous charges including Kaliath Establishment	2,180	10	4
Tools and plant	185	8	8
Reserve	2,648	4	1
Total Rupees	53,996	13	10
Balance on the 31st March 1872	14,317	"	4
Grand Total Rupees	68,313	14	2

Copy

Henry Meade

Register

(Sd) L. Ricketts

President

Municipal Commission

for the town

(Copy)

No. 5910/236 R. (21b)

Mysore Chief Commissioners Office

A 9th March 1872 (21/b)

From

The Secretary to the

Chief Commissioner of Mysore.

To

The Secretary to the Government of India

Foreign Department, Calcutta

Revenue

Dated Bangalore, the 9th March 1872

Sir,

The Municipal Boards of the Cantonment and Pettah of Bangalore, having applied for authority under section 34 of the Municipal Regulations, to impose a tax on the sale of Spirituous and intoxicating liquors within Municipal limits, as defined in section 58 and Schedule C II of the Appendix of the Regulations, I am directed to solicit the sanction of His Excellency the Viceroy and Governor General in Council, to the Chief Commissioner's complying with this request, by the transfer to the Municipal Boards, with effect from the 1st proximo, of the

License

License fees on the retail sale of Spirits and intoxicating liquors within Municipal limits, heretofore and at present levied as part of the public revenue.

2. The aggregate amount of these fees is — Rs 24,487 as shown in the margin, and it is proposed to require the Cantonment Municipality, in consideration of the surrender by Government of this item of the public revenue, to bear, under section 92 of the Regulations, a portion, of 1/3 of the cost of the local Police, which will — probably amount to between Rupees 12 and 13,000 annually.

realized in Cantonment Rs 17,883
" — Pettah — 6,604
Total Rupees 24,487

3. The Pettah Municipality already pays the whole cost of its Police, which is considerably in excess of the Town Mohturfa Tax, which was assigned to it to meet such cost, and it appears to the Chief Commissioner to be fairly entitled to the free transfer of the Fees in question.

4. Indeed, Colonel Meade has no doubt that the time has arrived when, in accordance with the spirit and intention of the Municipal Regulations, the issue of all such Licenses, with

the

SECTION S.R

FILE NO. 110/93-94

SERIAL NO. 8

To (23)

The Secretary
to Govt
in Mysore

D. 23/1/96

Despatches 24

No 6567 to 472
" Ex. 204

No: 195R D/12/8/72 — From the Secretary to the Govt: of India to the Chief Comm.

No: 2760/603 D/19/8/72 — From the Officiating Secretary of the Chief Comm. to the President of the Municipal Board.

No: 5910/236R. 9/3/72 — From the Secretary to the Chief Comm of Mysore to the Secretary to the Govt: of India.

No: 788/32R 20/5/72 — From the Secretary to the Chief Comm of Mysore to the Secretary to the Govt: of India.

Has the honour to forward ~~in~~ copies of ~~correspondence~~ & return the marginally noted papers regarding the claim by the Bangalore Municipality ~~for~~ to the Foreign Liquor License fees; received from the First asst to the Residents, and the favour of an early to request, ~~that the Licence fees will be good enough~~ to reply ~~at an early date~~ to this office No: 3896/Ex 117 (18) D/23/10/95.

By Order
23-1-96
Revenue Secretary

14/1/96

No. a 415
Enc. 3

Deputy Commissioner's Office
Bangalore District
Dated 12th/24 June 1896.

(23a)

From,

The Deputy Commissioner
Bangalore District.

To,

The Excise Commissioner
in Mysore
Bangalore

Sir,

With reference to your official Memorandum No 1977/102, dated 26th October/95 and No 3454/182, dated 27th February 1896, I have the honor to state that the entire correspondence connected with the claim of the Bangalore City Municipality to the foreign liquor License fees is not forthcoming either in this Office or in that of the Municipal President of the Civil and Military Station.

2. There seems however to be little doubt that the item of General revenue transferred to the Bangalore Municipality in 1872 was the license fees on foreign liquor shops within Municipal limits. In Government Order No. 919-22/67, dated 26th May 1883, reference is

1. Excise Commr's letter to the Dy. Commr. Bangalore Distt. No. 16 95/365, 24th October/89 regarding the enhanced rates of license fees for foreign liquor shops.

2. Copy of endorsement given by the Excise Commr. to Singaravelu Mudr. and other petitioners regarding the same No. 1530/100, of 9th October/89.

3. Copy of letter from the Secretary to the Govt. of India to the Chief Commr. conveying sanction to the transfer of license fees to the Bangalore Municipality No. 195, of 12th August 1872.

to

is made to it. The city Municipal Board was receiving the license fees up to the year 1889 when by Government Notification No: 31, dated 9th May a new Scale of fees was prescribed under the Excise Act to the credit of General revenues and the Municipality was authorized to levy a fee for certificates of registration in the nature of a professional tax for liquor shops within Municipal limits. The Municipal Board now claims the license fees which were transferred to the Board in 1872 but which it ceased to receive from 1889 in addition to the Registration fees. The Municipality was not receiving the latter before 1889. It would therefore appear that the Municipality has been duly compensated for the loss of the license fees, for the license fees amounted to Rs 325 while the Municipality receives Rs 324 for Registration fees.

3. The Inarginally noted papers are enclosed for reference as

as called for in the Revenue Secretary's letter No. 3896 EX 117, dated 23rd October 1895 addressed to you.

I have &c.

(Signed) M. Shamarow

for Deputy Commissioner

Bangalore District.

Copy "

P. M. Srinivasa

Excise Commissioner

in Mysore

No: 1530/100

Excise Commissioners Office
Bangalore dated 9-10-89

Endorsement (236)

In reply to their Petition dated 18th September 1889, A. Singaravelu Modali Shop Keeper No: 89 Siddikatta, and other dealers in Foreign Spirits in the city of Bangalore, are informed that fees from Licenses to sell Foreign Spirits, are levied in all parts of the Province on account of the General Revenue.

2. The certificates of Registration are in the nature of a tax on the profession of keeping a liquor shop, which tax certain Municipalities are authorized to levy for the benefit of the people residing and trading within Municipal limits.

3. The Petitioners will observe that the professional tax is not uniform, but varies according to the class to which the Shop Keeper belongs

4. The points urged by petitioners were fully Considered by Government when Notification 31 dated 9th May/89 prescribing license fees and Registration fees was issued.

"Signed"
J. A. Campbell Colonel
Excise Commissioner

"Copy"
Colonel
Excise Commissioners

No: 190 R.

230

From

The Secretary to the Government of India.

To

The Chief Commissioner of Mysore

Sir,

With reference to the correspondence ending with your officiating secretary's letter No: 788/32R dated 20th May last, relating to the proposed transfer to the Bangalore Municipalities of the license fees on the sale of liquor within Municipal limits, heretofore credited to the general revenues of the province. I am directed to intimate that his excellency the Viceroy and Governor General in council sanctions the measure proposed, subject to the condition mentioned in para 2 of your

Secretary's letter No: ——— 5910 / 236-R
Dated 9th March 1872; to the effect that in consideration of this surrender, the Cantonment Municipality will henceforward bear, 1/3rd of the cost of the local police.

I have &c:
/Sd/ C. U. Aitchison
Secretary to the Govt: of India.

Simla.
Nov/2th August 1872

General No: 2760
Docket. 603
1872-73.

Copy forwarded to the president of the Cantonment and Town Municipal Board for information.

"By order"
/Sd/ J. Puckle.
offg: Secretary

Mysore C.C. Office.
Bangalore.
The 19th August 1872

J.R. 1704 / 1915.
No: 334.

Copy of the above is forwarded to the Vice president, City Municipal commission, as requested in his docket No: 1953 of 16th may 1893.

/Sd/ Edd Hewetson
offg: President.

17/5/93

"True Copy"
Secretary

(General Serial No. 30.)

188

231

From The Excise Commissioner
in Mysore

To The Deputy Commissioner
Bangalore District

Dated 4th October 1889 Rev
Despatched 22nd Dte. No further
Received action need be taken

Enclosures No. 1 Ulch

General No. 1695
No. 365 24/10/89

His letter No: 246/2 dated
11th October 1889

In reply has the honor to enclose copy of Endorsement no: 1530/100 dated 9th October 1889, given on a petition on the subject of the enhanced rates of license fees for foreign liquors

2. It appears to the Excise Commissioner that the license granted under Rule III of Notification No 31 dated 9th May 1889, being on account of the General Revenue, takes precedence of the fee for

for Certificates of Registration under Section 5 of the Municipal Regulations, for which a Municipal tax a Scale is provided in Schedule C. II

It would seem therefore that it is the Municipality which should be moved to consider whether the Petitioners have been taxed in too high a class, or whether the tax itself is not on too high a Scale for the trade in question

Colonel
Excise Commissioners Office
in Mysore

To Draft for A/C.

(24)

The Excise Commr
Bangalore

No. 371

No RJ 53-94-95

Dated 7th July 196

(23)

His no. 5335/625 of the 25th ultimo, submitting copy of communication from the Dy. Commr of Bangalore in the matter of the claim ~~of the~~ to the Excise License fees on Foreign liquor shops within the municipal limits preferred by the Bangalore City Municipality

With reference to the above has the honor to request the early return of the papers sent with this office no 6567/Ex 204 dated 23rd January 1896.

"

B. O.

10/7

for Secretary

10/7/96 in 10/7/96

SECTION L. R

FILE NO. 11 of 93-96

SERIAL NO. 10

From

The General Secretary to the
Govt. of Mysore.

To

Dated

Despatched

Received

General No.
No.

Enclosure *No.*

Revenue Records

Reference papers

18/7/96

SECTION L.R.

FILE No. 11 of 93-94

SERIAL No. 11

Gen. 30.]

REVENUE DEPARTMENT
Gl. No. 435
Ex. No. 40
15 JUL. 96
1896
DEWAN'S OFFICE.

From

The Excise Commissioner
in Mysore.

(25)

To

The ~~Chief~~ Secretary to the
Government ~~Dewan~~ of Mysore.

Dated 15th July 1896.

Despatched 16th Do

Received

Enclosure No. 1 file

General No. 342
No. 37

(24)

In reply to Docket No 371 X
D.F. 53-94,
dated 10th July 1896.

SUBJECT.

Returns the original enclosures relating to the claim of the Bangalore Municipality to the license fees on foreign liquors.

Rw. 16.7.96

References (to be entered only in the Dewan's Office.)

Q. 753 of 94 putup

Excise Commissioner's Office

Bangalore, 15th/16th July 1896.

No. 342/37 Encl: 1 file.

From,

The Excise Commissioner
in Mysore.

To,

The Secretary to the
Government of Mysore.

Sir,

In reply to your docket (4) No. 371/R.F.58-94, dated the 10th instant, I have the honor to return, herewith, the original enclosures of your No. 6567/4:204, dated the 25th January 1896, relating to the claim of the Bangalore Municipality to the license fees on foreign liquors.

I have the honor to be,

Sir,

Your most obedient servant

M Duncan

Excise Commissioner
in Mysore.

MD

Draft for 11/267

(26)

To

The President

Municipal Commissioners

Bangalore.

SECTION L.R.

FILE No. 110/93-94

SERIAL No. 12

Dt 20-11-96.

Dept 24

No: 4523 by

R.G. 53-94.

~~With~~ With reference to ~~the~~ ~~Reference~~ ~~question of~~ the claim made by the Bangalore City Municipality for the license fees on Foreign Liquor shops, has the honour to forward herewith a copy of the Memorandum of 20th October/95 ~~by the Revenue Secretary~~ and to request that the information on the several points referred to therein may be submitted as early as possible, as well as answers to

(17)

~~2. Requested about that~~ the

6

following questions may also be kindly furnished: -

(1) When was the maximum, on which surcharge was leviable, changed from 60 to 55?

(2) In what year did the levy on excess sales begin?

(3) Was the surcharge also transferred to the Municipality in 1872? When did the Municipality begin to levy fees on excess sales?

(4) What did the Municipality levy soon after the transfer? Whether Registration fees or license fees? If the latter, for how many years were the receipts shown as license fees and for how many as Registration fees?

5. What were the items constituting Foreign Liquor License fees, that were by credited to the Municipality prior to 89? What were the changes in the levy on Foreign Liquor Shops that resulted by the order of 89? Did the Municipality get any new item? or was any old item taken back from it?

(6) Were the wholesale license fees credited to Municipality before the order of 89? both as regards Arrack and Foreign Liquor?

By Order

20-11-96

Secretary

Submitted

18/11/96

17/11/96

Submitted:

The Secretary has not yet answered the questions sent by the Board to get this information from the Excise & Municipal... Board not answered. Hence present reference which, properly answered, would... all doubts. Sd.

(27) 76

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 6½ February 1897.

No. 181
Revenue

From

The President, Municipal Commission,
Bangalore City.

To

The Secretary
~~to the Government of Mysore~~
~~General and Revenue depts~~
Bangalore.

SIR,

(26) Adverting to your docket- No 4523 X
R.7.53-94
dated 20th November 96, I have the honour to submit herewith copies of Statements Nos I and II received from the Collector of Municipal Taxes containing replies to the several queries referred to in your docket under reply on the subject of the License Fees on Foreign Liquor shops claimed by the City Municipality.

I have the honor to be
Sir
your most obdt Servt

T. Thomas
PRESIDENT, MUNICIPAL COMMISSION,
BANGALORE, CITY.

Encl.

Statement No I.

Queries.	Answers.
I. What was it that was being credited to the General Revenues in the year 1872, and that was in that year transferred to the Board? How was the order passed in that year given effect to?	I. It was the License fees for the vend of Foreign Liquor Spirits or Fermented liquor that was being credited to the General Revenue in the year 1872 and it was transferred to the Board in the said year under orders of the Government of India quoted in the Memo under reply. Instead of Government the Board was enjoying the aforesaid fees from the year 1872.
In other words what was the Item which thereafter the Board was enjoying instead of Government.	
II (a). In the order of 1883 it is said that the Board was receiving the Revenue from Liquor Licenses. What was it that the Board was thus receiving?	(a). Yes. It was the Item of Foreign Liquor Licenses Fees that was transferred to the Board in the year 1872.
It was apparently	

the Item transferred to it from the General Revenues in the year 1872.

(b) Was the Government receiving anything in addition to what the Board was in receipt of.

(b) No. Government was receiving nothing in addition to what the Board was in receipt of.

III (a). In 1869 a scale of fees was laid down under the Excise Act. Was this a new levy altogether or was it merely an affirmation or modification of fees already in Vogue?

III (a). This scale of fees was not altogether a new levy. It was the License fees that were already in vogue, but with some modification as shown below. And the Board was receiving the fees till the year 1869.

If the latter, who was in receipt of those fees till then, the Board or the Government?

The fees the Board enjoyed till 1883 } As now by Government-

Wholesale ~~Rs~~ 50/- — ~~Rs~~ 25/-

Retail License " — ~~Rs~~ 50/-

Refreshment-Room ~~Rs~~ 50/- — Rs 25/-

Hotel Licence* ~~Rs~~ 50/- — ~~Rs~~ 25/-

* Hotel Licenses issued subsequent to 1872.

(b) Were those fees the same as the Item transferred to

(b) Yes. These fees were the same as the Items as the

the Board in 1872 and of which the Board had been in enjoyment in 1883, if so did the Board continue to enjoy it till 1889?

IV. In letter No 563 dated 27th February 1880 from the Deputy Commissioner reference has been made to a levy of Rs 50/- per Annum under Schedule C II class 1 of the Municipal Regulations and an opinion expressed in favor of the enhancement of the rate. In addition to this levy, was any fee being levied at that time either by Government or the Board?

transferred to the Board in 1872 and which the Board had been in enjoyment in 1883 and continued to enjoy till 1889.

IV. The proposed Registration fee was not then brought into force and no additional fee was then levied either by the Board or Government.

(Sd) P. Swamidas.
Collection officer.

N. B.

There is no dispute about the License fees of arrack shops. The Municipality continues to enjoy the same. The question now is that the Foreign Liquor License fees which were transferred to the Municipality by Government

in 1872 were taken back by Government which the Board is reclaiming. Hence the answers are confined to the above Item alone.

collection deptt.
22nd January 1897.

S/of T. Swamidas
collection officer

"True copy"

PRESIDENT, MUNICIPAL COMMISSION,
BANGALORE, CITY.

Statement No II

Additional Statement containing the Queries and Answers as per Docket No 45-23 R.F. 53-94 dated 20/23 November 1896 from Government.

Queries.	Answers.
I. When was the maximum on which surcharge was leviable, changed from 60 to 55 ?	I. The maximum of surcharge was changed from 60 to 55 in the year 1892.
II. In what year did the levy on Excess sales begin ?	II In the year 1872.
III. Was the surcharge also transferred to the Municipality ?	III Yes. From the above year.
In 1872? When did the Municipality begun to levy fees on Excess sales ?	
IV What did the Municipality levy soon after the transfer ? Whether Registration fees or License fees ? If the latter, for how many years were the	IV. Soon after the transfer the Municipality levied License fees but not Registration fees. For a period of 18 years the Receipts under the above head were shown

receipts shown as License fees and for how many years as Registration fees?

as License fees and for a period of 6 years as Registration fees

V. What were the items constituting Foreign Liquor License fees, that were being credited to the Municipality prior to 1889? What were the changes in the levy on Foreign Liquor Shops that resulted by the order of 1892? Did the Municipality get any new item? or was any old item taken back from it?

V Fees from Licenses for (1) Whole sale Liquor Shops (2) Refreshment Rooms (3) Hotel Licenses. Vide scale of fees entered against Query No III in Statement No I. They were the only charges.

VI. Were the whole sale License fees credited to Municipality before the order of 1889? both as regards Arrack and Foreign Liquor.

VI. Yes.

Collection Deptt:
27th January 1897. 3/97

T. Swamidas
Collection officer.

"True copy"

T. Thomas

PRESIDENT, MUNICIPAL COMMISSION,
BANGALORE, CITY.

Dy D.

Draft for appl

(28) 189 77

From The Secretary to the
Government of Mysore.

SECTION L.R.
FILE No. 11 & 93-96
SERIAL No. 14

To
The Excise Commissioner
in Mysore.

Dated 16/3/97.
Despatched 23
Received
General No. 8163
R-7 No. 53-94
Enclosure No. 2

(23) His No 5325 X dated 25th June 1896 (625) in re the claim of the Bangalore City Municipality for foreign liquor license fees.

Has the honor ~~to observe that the information furnished in the above being incomplete, a reference has to be made to the President of the City Municipality on the subject~~ to forward ~~herewith~~ copies of Statements Nos I & II received from the Collector of Municipal taxes in answer to a reference from this Office ~~containing replies to the undersigned's queries~~

Read 20/3/97

Read 27-3-97 at 5-30 pm

~~with a~~ and to request
request that the
Excise Commissioners will
have the replies duly verified
by the Commissioner
and submit the same ~~together~~
with any remarks he may wish
~~to~~ to make on the subject.

By order,

16/8/97

Secretary.

H D
15/8/97

Submitted with Office note for orders -

15/5/97

SECTION S.R

FILE NO. 11 of 93

SERIAL NO. 15

Gen. 30.]

189 Gr. 6979 Gen 382

From

The Excise Commissioner in Mysore.

To

The ~~Chief~~ Secretary to the Government ~~Dewan~~ of Mysore.
General + Revenue Department

Dated 20th April 1897

Despatched

Received

Enclosure No. 1

General No. 5260

No. 380

In reply to Secretary's docket No. 8163 dated 16th March/97
R 753-94 23

SUBJECT.

Submits with opinion copy of communication from the Deputy Commissioner Bangalore District in re the claim preferred by the Bangalore city municipality to the fees levied on the licenses granted for the sale of foreign liquors.

References (to be entered only in the Dewan's Office.)

Rec'd 23/4/97

27/4/97

To the Secretary to Government 7383-84 27/4/97

30/4/97

No 5260/380 Excise Commissioner's Office,
Bangalore, dated d. 20th April 18

From.

The Excise Commissioner
in Mysore

To The Secretary to the
Government of Mysore

Sir,

In reply to your docket
No 8163/R.F. 53-94 dated the 16th March
1897, I have the honor to submit
herewith copy of letter No 358,
dated the 2nd instant, from the
Deputy Commissioner, Bangalore
District, and to state that I
concur in his opinion that
the fees levied on the licenses
granted for the sale of foreign
liquors under the provisions
of the Excise Act, constitute
a distinct item of general Revenue.
I may, however, add that such
fees

fees constitute an item of Excise Revenue, and are now properly credited to that head.

2. I beg to make the following remarks on the Statements of the Collector of the Bangalore city municipal taxes:-

(1) In R. B. at the foot of his Statement No. I, the Collector says that there is no dispute about the license fees of arrack shops, and that the Municipality continues to enjoy the same. The Collector has erred in this Statement. Under the provisions of arrack Rules, the fees payable on the Licenses and which are now determined by the results of the auction sales of Separate shops and Vend Farms, are duly credited to Excise Revenue, only the Registration fees under the municipal Regulation and Surcharge being payable to the Municipality under condition VI of arrack License "D."

(2) The Registration fee under the Municipal Regulation having

having taken the place of the License fee which had been transferred to the Municipality in 1872, the Municipality cannot claim the License fees levied under the Excise Act, and which properly belong to Excise Revenue.

I have the honor to be,
Sir,
Your Most obedient Servant.

W. Currie Jr

Excise Commissioner
in Inspire

JWR

Deputy Commissioner's Office

A No: 358 Bangalore 2nd/5 April 1897

83

From

The Deputy Commissioner
Bangalore District

To The Excise Commissioner
in Empire
Bangalore

Sir,

With reference to your No: 4921/238 dated 24th ultimo in re the claim of the City Municipality to the Foreign liquor license fees, I have the honor to request reference to my letter No: 415, dated 10th June 1896 wherein detailed verified information is given.

× already sent to Govt. with Secn Confl. 5335/625, of 25th June 1896.

2. The license fees now claimed constitute a distinct item of general revenue. It used to go to the Municipality upto 1889, when it was replaced by registration fees (or professional tax) which was added to the Municipality. I have &c

(20) K. Srinivasa Row
for Dy. Commissioner

"Copy" &
Movement

Excise Commissioner in Empire

Draft

SECTION S.R

FILE No. 11 of 93-94 Read

SER'AL No. 16

(30)

again the following papers:-

(1) Letter from the Secretary to the Chief Commissioner of Mysore No. 5910/236 R dy the 9th March 1072 and No. 788/32 R dy the 20th May 1072, recommending the transfer to the Municipal Boards of the Cantonment and City of Bangalore of the license fees on the retail sale of Spirits and intoxicating liquors till then levied as part of the public revenue, and Letter from the Secretary to the Govt. of India in the Foreign Dept. No. 195 R dy the 12th August 1072 conveying sanction to the proposed transfer.

(2) Notification of the Govt. of Mysore No. 31 dated the 9th May 1089 prescribing Rules relating to the grant of licenses for the vend of Foreign Liquor.

Read, also:

(3) Correspondence ending with Letter No. 101 dy the 6th Febry 1897 from the President of the Bangalore City Mcty and No. 5260/300 dy the 20th April 1897 from the Excise Commissioner in Mysore, regarding the claim set up by the Municipality of Bangalore to the license fees on Foreign Liquor Shops.

Order thereon

(21/b)

(21/a)

Sched & decree of

12/97

12/97

(6)

(27)

(29)

Order thereon.

7388-86 & 13/12/97
R.53-94 / 27
R.F.

RL 1328

The Board contends that the license fees derived from Foreign Liquor Shops in the City of Bangalore were transferred to it in 1872 under orders of the Govt. of India on the recommendation of the Chief Commissioner.

2. The nature of the recommendation made and the circumstances that led thereto may be seen from the extracts* quoted in the margin.

3. There is reason to doubt whether the expression "spirituous and intoxicating liquors" referred to in the correspondence with the Govt. of India was intended to signify any other liquor than that then supplied to shops from the Govt. Sudder Distillery, Ghatis, Arrack, though it appears that, for a number of years prior to 1869, the City Mcty was in point of fact in the receipt of some form of revenue from foreign liquors also.

4. But it is impossible to hold that the revenue transferred to the Municipality in 1872 was anything else than the fees

* "The Municipal Boards of the Cantonments "and Pettah of Bangalore having applied "for authority, under section 34 of the Municipal "Regulations, to impose a tax on the sale of "spirituous and intoxicating liquors within "Municipal limits, as defined in section 58 "and Schedule C II of the Appendix of the Regulations, I "am directed to solicit the sanction of H.E. the "Viceroy and Govr Genl in Council, to the Chief "Commrs complying with this request, by "the transfer to the Mk. Boards, with effect "from the 1st proximo, of the License Fees on "the retail sale of spirits and intoxicating "liquors within Mk. limits, heretofore and "at present levies as part of the public revenue."

"There was no intention of proposing "a separate tax on the sale of spirituous "liquors for addition to the system of licenses, "and the object of the application was merely "to obtain sanction to the transfer to the Mcties "of the License Fees now levied by Govt as part "of the public revenue."

for the certificate of registration which are alone contemplated in the Mcl Regns as a source of Mcl revenue. The application of the Board and the recommendation of the Chief Comm.r were alike expressly based upon this provision in the Regns.

5. Nevertheless, the later references to this question have been greatly obscured by the indiscriminate use of the term "license fees" — a term rightly applied in the case of an item of general revenue imposed for the benefit of the State under the Excise law, but inappropriate in the case of an item of municipal revenue under the Municipal Regulations, whether newly imposed with the sanction of Govt or merely transferred with little sanction from a source hitherto enjoyed by the State.

6. Two distinct levies were imposed on foreign liquor for the first time in 1909 when, under Rule V of Notifn No. 31 of the 9th May, a new scale of license fees was prescribed for the benefit of the general revenues, in addition to the registration fees which were in the continued enjoyment of the Mcty.

7. The contention of the Board that these license fees

were transferred to it in 1872 is, therefore, plainly untenable, and ~~must be rejected~~. cannot be allowed to prevail — U

4/6/97.

7/6/97 Print. Secretary.

Print.

To

The Presdt., Bangalore City Mcty.
The Excise Commr. in Mysore.
The Comptroller to the Mysore Govt.
The Presdt., Mysore Mcty.

13/12/97.

18-12-97

Subject to 2d (re proposal).
The Dewan has
suggested this draft-
~~It~~ relates to
an item of excise
revenue claimed by
the municipality, &
would be paid after
enumeration by the
members in charge
of the several districts
for re-formation-

17/12/97. 17-12-97

Subject to 3d (re 4)
20-12-97

21/12/97

Maybe issued
kindly observe
the file again on
my return from tour

Rect back from [illegible]

Press copy made & despatched on 27/12/97.

30

1897-98

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH,
MUNICIPAL

PROCEEDINGS

Dated 13*th December* 1897

No. 7383-85
R. F. 53-9.

Observing that for reasons stated the contention of the Bangalore City Municipal Board that the license fees derived from foreign liquor shops in the city of Bangalore were transferred to it in 1872 is untenable and cannot be allowed to prevail.

M. G. C. P. B.—9-2-98—125

Proceedings of the Government of Mysore, Local Boards Branch, Municipal, dated 13th December 1897.

READ AGAIN THE FOLLOWING PAPERS :—

1. Letters from the Secretary to the Chief Commissioner of Mysore, No. 5910—R. 236, dated the 9th March 1872 and No. 788—R. 32, dated the 20th May 1872, recommending the transfer to the Municipal Boards of the cantonment and city of Bangalore of the license fees on the retail sale of spirits and intoxicating liquors till then levied as part of the public revenue; and letter from the Secretary to the Government of India in the Foreign Department No. 195 R., dated the 12th August 1872, conveying sanction to the proposed transfer.

2. Notification of the Government of Mysore No. 31, dated the 9th May 1889, prescribing Rules relating to the grant of licenses for the vend of foreign liquor.

READ ALSO :—

3. Correspondence ending with letters No. 181, dated the 6th February 1897, from the President of the Bangalore City Municipality and No. 5260—380, dated the 20th April 1897, from the Excise Commissioner in Mysore, regarding the claim set up by the Municipality of Bangalore to the license fees on foreign liquor shops.

No. 7383-86—R. F. 53-94, DATED BANGALORE, 13TH DECEMBER 1897.

ORDER THEREON.—The Board contends that the license fees derived from foreign liquor shops in the city of Bangalore were transferred to it in 1872 under orders of the Government of India on the recommendation of the Chief Commissioner.

2. The nature of the recommendation made and the circumstance that led thereto may be seen from the extracts quoted in the margin.

"The Municipal Boards of the cantonment and petta of Bangalore having applied for authority, under Section 34 of the Municipal Regulations, to impose a tax on the sale of spirituous and intoxicating liquors within municipal limits, as defined in Section 58 and Schedule C II of the Appendix of the Regulations, I am directed to solicit the sanction of His Excellency the Viceroy and Governor-General in Council, to the Chief Commissioner's complying with this request, by the transfer to the Municipal Boards, with effect from the 1st proximo, of the license fees on the retail sale of spirits and intoxicating liquors within municipal limits, heretofore and at present levied as part of the public revenue."

"There was no intention of proposing a *separate* tax on the sale of spirituous liquors in addition to the system of licenses, and the object of the application was merely to obtain sanction to the transfer to the municipalities of the license fees now levied by Government as part of the public revenue."

3. There is reason to doubt whether the expression "spirituous and intoxicating liquors" referred to in the correspondence with the Government of India was intended to signify any other liquor than that then supplied to shops from the Government Sudder Distillery, that is, arrack, though it appears that, for a number of years prior to 1889, the City Municipality was in point of fact in the receipt of some form of revenue from foreign liquors also.

4. But it is impossible to hold that the revenue transferred to the municipality in 1872 was anything else than the fees for the certificate of registration which are alone contemplated in the Municipal Regulations as a source of municipal revenue. The application of the Board and the recommendation of the Chief Commissioner were alike expressly based upon this provision in the Regulations.

5. Nevertheless, the later references to this question have been greatly obscured by the indiscriminate use of the term "License Fees"—a term rightly applied in the case of an item of general revenue imposed for the benefit of the State under the Excise Law, but inappropriate in the case of an item of municipal revenue under the Municipal Regulations, whether newly imposed with the sanction of Government or merely transferred with like sanction from a source hitherto enjoyed by the State.

6. Two distinct levies were imposed on foreign liquor for the first time in 1889 when, under Rule V of Notification No. 31 of the 9th May, a new scale of license fees was prescribed for the benefit of the general revenues, in addition to the registration fees which were in the continued enjoyment of the municipality.

7. The contention of the Board that these license fees were transferred to it in 1872 is, therefore, plainly untenable, and cannot be allowed to prevail.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The President, Bangalore City Municipality.
The Excise Commissioner in Mysore.
The Comptroller to the Government of Mysore.
The President, Mysore City Municipality.

Exd.—H.A.R.

13. From — The —

Hyd No 5347/4293. No 181 81-[illegible] dt [illegible]

Submits the information and answers called for above.

Up. To. The Excise Commr No 8163/R.253-94 dt- 6/28. 3. 97.

Forwards copies of certain Statements from the Collector of Municipal taxes and requests to have the replies duly verified by the Hyd Commr and submit his opinion on them.

15. From. The Excise Commr No 5260/380 dt- 20.4.97.

Hyd No 6979/4392 Submits the opinion called for above.

Up. To. The President, Bangalore city Municipality
The Excise Commr, in Mysore.
The Comptroller, Mysore Govt
The President, Mysore city Municipality.

No 7383-86/R.2.53-94 dt- 13.12.97.

Observes that for reasons stated the contention of the Bangalore city municipality Board that the license fees derived from foreign liquor shops in the city of Bangalore were transferred to it in 1872, is untenable and cannot be allowed to prevail.